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City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1948



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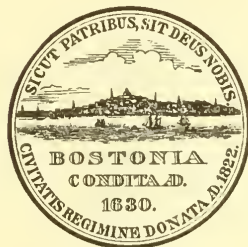


City of Boston and County of Suffolk

AUDITING DEPARTMENT

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For the Fiscal Year Ending
December 31, 1948



CITY OF BOSTON
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CITY OF BOSTON
AUDITING DEPARTMENT
CITY HALL

January 3, 1949.

HON. JAMES M. CURLEY,
Mayor of the City of Boston.

SIR: In compliance with the provisions of chapter 3, section 24, and chapter 6, section 8, of the Revised Ordinances of 1947, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1948, and ended December 31, 1948, together with miscellaneous financial tables and statistics.

The following comments are made in connection with the outstanding changes in financial conditions which took place during 1948.

Cash Operations.

The accounts and records for the year 1948, when closed, indicated that actual expenditures for ordinary maintenance and operation requirements exceeded the total of tax and ordinary revenue receipts by \$1,185,185.72. The various elements contributing to this result are shown in Exhibit B-2. For the second consecutive year heavy cash refunds on taxes assessed and paid in prior years caused an operating cash deficit. The total of refunds granted was \$6,949,422.88 as against similar payments in 1947 of \$5,479,806.16. It is evident that if refund payments could have been maintained at the 1947 level, a small operating surplus would have resulted.

Debt Operations.

During 1948, the net over-all debt of the city was increased \$9,186,035.01. The details of this increase are shown in the following table:

	DECEMBER 31, 1947	DECEMBER 31, 1948	INCREASE
Gross Funded Debt	\$130,358,400.00	\$132,981,000.00	\$2,622,600.00
Loans in Anticipation of Revenue	4,000,000.00	10,000,000.00	6,000,000.00
	<hr/>	<hr/>	<hr/>
	\$134,358,400.00	\$142,981,000.00	\$8,622,600.00
Sinking Funds	34,593,577.36	34,030,142.35	563,435.01*
	<hr/>	<hr/>	<hr/>
Net Over-All Debt	<u>\$99,764,822.64</u>	<u>\$108,950,857.65</u>	<u>\$9,186,035.01</u>

*Decrease

As indicated in Schedule E-2, funded debt totalling \$12,800,000 was issued in 1948 for nine objects or purposes. At the same time, payments on outstanding debt totalling \$10,177,400 were made under thirty-two headings. Of the debt issued, \$7,000,000 covered projects involving Permanent Housing for Veterans of World War II and extensions and alterations of Rapid Transit facilities. From a review of estimated receipts and expenditures made ten days before the close of the fiscal year, it appeared as though the issuance of a revenue anticipation loan in the amount of \$6,000,000 was warranted. Subsequent to the award of this loan an unexpected payment involving over \$3,000,000 in outstanding taxes was received and an unforeseen credit of \$2,571,547.58 developed from appropriations included in the tax levy for overlay deficits of prior years. If the possibility of these "wind-falls" had been foreseen, the \$6,000,000 revenue loan would not have been issued and the increase in temporary loans reflected in the foregoing table would not have occurred.

Departmental Maintenance Expenditures.

Departmental expenditures chargeable to budget appropriations during 1948 totaled \$93,983,658.80, an increase of \$11,887,590.35 over similar expenditures in 1947. The following table reflects a two-year comparison of budget expenditures: —

	1947.	1948.
Personal Service	\$49,195,954.50	\$56,081,143.31
Contractual Services	11,150,408.03	12,374,284.07
Welfare Payments	10,401,298.92	12,530,254.42
Supplies	5,476,298.84	6,268,734.52
Non-Contributory Pensions and Annuities	2,327,607.70	2,525,821.79
Equipment	1,571,237.83	1,745,359.85
Veterans' Services	729,874.16	783,317.02
Materials	665,240.80	808,081.42
State-Boston Retirement Fund	245,793.20	420,664.80
Claims	161,782.15	189,342.22
Damage awards reimbursed to employees	51,958.34	36,519.92
Workmen's Compensation	39,143.64	64,399.30
Militia and Armory	20,413.16	30,933.25
Incidentals and Miscellaneous	49,057.18	24,042.91
Departmental facilities	—	100,760.00
	<u>\$82,086,068.45</u>	<u>\$93,983,658.80</u>

The principal factors contributing to increased departmental maintenance expenditures are as follows:—

1. General salary increases to city and county employees, together with adoption of equal pay salary schedules for school teachers.
2. Increase in number of cases being aided by Welfare Department, together with advances in budget allowances of welfare recipients to compensate for cost of living increases.
3. Continuance of the upward spiral in commodity prices and labor costs resulting in increased expenditures for materials, supplies and contractual services.

Miscellaneous Operations.

Water service receipts during 1948 exceeded expenditures by \$825,639.15. Due to a falling off in water consumption resulting from a slackening in war activities within the community, this surplus is roughly \$600,000 less than in 1947. This surplus will be applied in 1949, in accordance with the provisions of chapter 324 of the Acts of 1914, to the payment of outstanding debt of the city, thus reducing in a like amount the burden on the taxpayers in the current year for debt redemption.

In the twelve months ended December 31, 1948, the Sumner Traffic Tunnel was operated at a profit of \$518,597.04. These excess receipts will be paid over to the Sinking Funds Commission under the provisions of chapter 361 of the Acts of 1945 to be used for the ultimate redemption of Traffic Tunnel Retirement bonds.

On December 31, 1948, collections of 1948 taxes represented 90.459 per cent of the total levy. This is a reduction of slightly in excess of one per cent from the collection percentage reached in 1947. In large measure, this reduction may be attributed to the fact that because of the installation of a new billing system in the Assessing Department, considerable delay occurred in the issuance of tax bills. It became necessary, because of this delay, to extend the time during which the bills could be paid without penalty; and, in a number of instances, this extension necessarily ran beyond the close of 1948. In all probability, if tax bills had been delivered on time, the 1948 collection record would have equalled that of 1947.

Conclusion.

During the fiscal year 1948, all known obligations of the city were either paid in full or adequate reserves were established to provide for their ultimate payment. All funded and temporary debt obligations were paid as they matured. Interest payments on all forms of outstanding debt were promptly made.

The form of this report follows closely that recommended by the National Committee on Municipal Accounting. Under the present accounting procedure of the city, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet and control purposes but are not reflected in the receipts of the city until collected.

Respectfully,

CHARLES J. FOX.

City Auditor and Auditor of the County of Suffolk.

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SECTION A

CONSOLIDATED STATEMENTS

EXHIBIT A-1
City of Boston and County of Suffolk
CONSOLIDATED BALANCE SHEET — ALL FUNDS
December 31, 1948

ASSETS										Total
Cash on hand and in depositories	\$24,268,232.04
Taxes Receivable	9,388,836.26
Accounts Receivable	8,248,580.22
Recoverable Expenditures	5,891,035.86
Bonds Authorized and Unissued	25,490,000.00
Assessments Apportioned but not due	906.54
Investments	112,810,585.44
Amount to be provided for Retirement of Debt	99,433,622.50
Total	<u><u>\$285,531,798.86</u></u>
LIABILITIES, RESERVES AND SURPLUS										
Temporary Loans	\$10,000,000.00
Appropriation Balances	7,870,829.07
Warrants Payable	2,550,233.08
Debt due and unpaid	66,000.00
Revenues available when collected	8,247,715.48
Trust Funds	80,790,154.95
Improvements authorized	25,490,000.00
Bonds Payable	132,981,000.00
Reserves	5,159,605.57
Surplus	12,376,260.71
Total	<u><u>\$285,531,798.86</u></u>

EXHIBIT A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED BALANCE SHEET — ALL FUNDS
DECEMBER 31, 1948

General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)	Capital Improvement Funds (Exhibit D-1)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$8,143,837.85	\$5,627,330.53	\$4,825,294.92	\$2,009,711.86	\$3,662,056.88
9,388,836.26				
1,383,375.27	5,144,031.56	1,044,067.79	640,288.87	36,816.73
5,891,035.86				
		25,490,000.00		
906.54				
			32,020,430.49	80,790,154.95
			99,433,622.50	
<u>\$24,807,991.78</u>	<u>\$10,771,362.09</u>	<u>\$31,359,362.71</u>	<u>\$134,104,053.72</u>	<u>\$84,489,028.56</u>
\$10,000,000.00				
1,951,961.76	\$744,605.71	\$4,825,294.92		\$348,966.68
	2,550,233.08			
	66,000.00			
1,384,281.81	5,142,260.28	1,044,067.79	\$640,288.87	36,816.73
				80,790,154.95
		25,490,000.00		
			132,981,000.00	
403,891.50	1,442,623.87			3,313,090.20
11,067,856.71	825,639.15		482,764.85	
<u>\$24,807,991.78</u>	<u>\$10,771,362.09</u>	<u>\$31,359,362.71</u>	<u>\$134,104,053.72</u>	<u>\$84,489,028.56</u>

EXHIBIT A-2
City of Boston and County of Suffolk
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
Fiscal Year Ended December 31, 1948

	Grand Totals	General Revenue Funds	
		City and County	Schools
Cash Balances, January 1, 1948	\$16,475,305.87	\$2,141,002.99	\$584,854.87
RECEIPTS AND TRANSFERS			
Taxes	84,221,915.69	55,867,309.30	20,326,467.36
Tax Titles and Possessions	592,634.72	592,634.72	
Departmental Revenues — Regular	14,633,093.33	12,799,778.28	1,833,315.05
Revenues Reserved for Special Objects	6,975,247.38		
Distributions by Commonwealth	10,766,844.41	10,498,661.97	268,182.44
Revenue Anticipation Loans	50,000,000.00	50,000,000.00	
Federal Grants	6,347,620.07		
Sinking Fund Commission Payments	2,716,001.28		
Rapid Transit Rentals	2,188,664.96		
State-Boston Retirement System Pension Fund	360,000.00	360,000.00	
Trust Fund Income, etc.	2,647,573.14		
Revenue Departments	7,351,085.70		
Loans for Permanent Improvements	11,450,000.00		
Municipal Relief Loan	1,350,000.00	1,350,000.00	
Total Receipts	\$201,600,680.68	\$131,468,384.27	\$22,427,964.85
Transfers and Adjustments	4,475,485.15	154,397.49	
Total Receipts and Transfers	\$206,076,165.83	\$131,622,781.76	\$22,427,964.85
Cash Funds Available for Payments in 1948	\$222,551,471.70	\$133,763,784.75	\$23,012,819.72
EXPENDITURES AND TRANSFERS			
Departmental Operating Expenses	\$93,562,994.00	\$71,449,024.93	\$22,113,969.07
Debt Redemption and Interest Payments	11,761,432.43		
State Tax and Assessments	54,473.75	54,473.75	
Metropolitan District Assessments	945,511.47	792,578.51	
Metropolitan Transit Authority Deficits	688,480.02	688,480.02	
Boston Retirement System	2,182,156.08	2,182,156.08	
State-Boston Retirement System Pension Fund	420,664.80	420,664.80	
Refunds	7,012,910.81	7,011,702.83	2.00
Sumner Traffic Tunnel Excess Receipts Paid to Sinking Fund Commission	514,818.69		
Payments from Special Reserved Accounts	6,585,047.47		11,708.06
Revenue Departments	4,319,043.98		
Metropolitan Water Assessment	1,678,390.60		
Revenue Anticipation Loans	44,000,000.00	44,000,000.00	
Federal Grants	6,259,582.66		
Rapid Transit Interest and Sinking Funds	2,733,505.65		
Capital Outlays	13,970,354.95		
Trust Fund Income, etc.	2,627,508.83		
Warrants Payable — 1947	2,147,753.56		
Traffic Tunnel Retirement Loan Interest	280,778.75		
Total Expenditures	\$201,745,408.50	\$126,599,080.92	\$22,125,679.13
Transfers and Adjustments	1,860,252.07	62,208.52	
Total Expenditures and Transfers	\$203,605,660.57	\$126,661,289.44	\$22,125,679.13
Cash Balances, December 31, 1948	\$18,945,811.13	\$7,102,495.31	\$887,140.59

EXHIBIT A-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
FISCAL YEAR ENDED DECEMBER 31, 1948

General Revenue Funds	Special Revenue Funds		Capital Improvement Funds	Trust Funds Reflected in Auditor's Accounts
	Maintenance	Debt and Interest Requirements		
\$13,569.88	\$5,582,275.44	\$808,853.62	\$7,014,259.57	\$330,489.50
8,028,139.03				
160,125.48	6,618,323.79	91,331.82	105,466.29	
	6,347,620.07			
2,435,213.78		280,787.50 2,188,664.96		
	4,983,778.76	2,367,306.94		2,647,573.14
			11,450,000.00	
\$10,623,478.29	\$17,949,722.62	\$4,928,091.22	\$11,555,466.29	\$2,647,573.14
1,456,238.67	*2,638,924.98		225,924.01	
\$12,079,716.96	\$20,588,647.60	\$4,928,091.22	\$11,781,390.30	\$2,647,573.14
\$12,093,286.84	\$26,170,923.04	\$5,736,944.84	\$18,795,649.87	\$2,978,062.64
\$11,761,432.43				
152,932.96				
				\$1,205.98
		\$514,818.69		
5,923.53	\$6,477,802.84	89,613.04		
	3,438,430.23	880,613.75		
	706,516.10	971,874.50		
	6,259,582.66			
		2,733,505.65		
			\$13,970,354.95	
	2,147,753.56			2,627,508.83
		280,778.75		
\$11,920,288.92	\$19,030,085.39	\$5,471,204.38	\$13,970,354.95	\$2,628,714.81
18,795.97	1,779,247.58			
\$11,939,084.89	\$20,809,332.97	\$5,471,204.38	\$13,970,354.95	\$2,628,714.81
\$154,201.95	\$5,361,590.07	\$265,740.46	\$4,825,294.92	\$349,347.83

* Includes \$2,550,233.08 Warrants Payable and \$65,000.00 Debt drawn for and unpaid.

SCHEDULE A-1
City of Boston and County of Suffolk
DETAIL OF CASH BALANCES IN TREASURY
December 31, 1948

General Revenue Funds:

City Budget	\$1,603,158.84
County Budget	34,697.60

Free Cash:

Temporary Loans Outstanding, December 31, 1948	\$10,000,000.00
Cumulative Cash Deficit, December 31, 1948	4,468,052.94
	<hr/>
	\$5,531,947.06
State Assessments, 1948 (Net Underestimate)	67,572.69
	<hr/>
	\$5,464,374.37
Transfer to Excess and Deficiency Account from:	
Equipment Replacement Reserve	\$41.73
Typewriter Replacement Reserve	222.77
	<hr/>
	\$264.50

Excess over requirements	5,464,638.87
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\$7,102,495.31

School Budget	\$159,903.37
Schools — Unexpended appropriation balances	656,680.88

	<hr/>
	\$816,584.25
Add — Excess in Actual over Estimated Revenue	70,556.34

	<hr/>
	887,140.59
City Debt Requirements, Interest	\$12,060.28
City Loans, Redemption of	142,141.67

	<hr/>
	154,201.95

Total General Revenue Funds Cash (Exhibit A-1)	\$8,143,837.85
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Special Revenue Funds:

Income Departments:

Water Service	\$919,450.20
Water Service, Sale of Property	17,200.00
Water Service, Deposit Account	32,366.00
House of Correction, Industries	3,642.13
Sumner Traffic Tunnel	4,298.18
Sumner Traffic Tunnel — Excess Receipts	68,597.04

	<hr/>
	1,045,553.55

Rapid Transit Interest and Sinking Fund Account	264,461.71
Traffic Tunnel, Debt Requirements, Interest	1,278.75

Federal Grants:

Public Welfare Department:

Aid to Dependent Children—Administrative Expenses	\$48,155.56
Old Age Assistance — Administrative Expenses	130,898.56
Old Age Assistance	1,195.12

	<hr/>
	\$180,249.24

Health Department:

Tuberculosis Control No. 2	\$24,590.00
Tuberculosis Control No. 4	2,892.23

	<hr/>
	27,482.23

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1948

Hospital Department:

Cadet Nursing Program	\$8,463.37	
Tuberculosis Control	1,961.16	
Nurses' Home, Plans	8,636.23	
Surgical Building, Plans	31,000.00	
Veterans' Training	10,366.49	
		<u>\$60,427.25</u>

\$268,158.72

Miscellaneous:

Blue Cross Deductions	\$27,626.75	
Collecting Department, Suspense Account	693.73	
Debt Drawn for but Unpaid	66,000.00	
Duplicates and Overpayments	110,263.57	
Interest Tailings	3,463.75	
Park Department, Suspense Account	4,553.71	
Pay Roll Tailings Account	48,442.39	
Sales of City Property — General	56,848.38	
Sales of City Property — Schools	103,198.42	
Street Openings Account	32,145.70	
Tellers' Adjustment Account	1,718.01	
Unclaimed Money	2,056.63	
Pay Roll Deductions for Purchase of War Bonds	104,725.84	
Unliquidated Reserves — 1948 and Prior	276,056.66	
Withholding Tax Deductions	541,780.61	
Special Guarantee Deposit Account	1,600.00	
Warrants Payable	2,550,233.08	
Parking Facilities Fund	98,786.28	
Traffic Tunnel Plans, Chapter 567, Acts of 1946	10,168.89	
Fire Department Credit Union	7,515.40	
		<u>4,047,877.80</u>

\$5,627,330.53

Total Special Revenue Funds Cash (Exhibit A-1)

\$5,627,330.53

Capital Improvement Funds:

Boston Traffic Commission:

Automatic Traffic Control Signals in Various Sections of the City	\$162,394.13
Construction of Buildings, Acquisition of Land, etc.	20,000.00

Fire Department:

Construction of Buildings, Acquisition of Land, etc.	264,449.09
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Hospital Department:

Construction of Buildings, Acquisition of Land, etc.	36,501.10
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Library Department:

Construction of Buildings, Acquisition of Land, etc.	60,000.00
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Park Department:

Construction of Buildings, Acquisition of Land, etc.	367,532.35
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SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1948

Public Welfare Department:		
Construction of Buildings, Acquisition of Land, etc.	\$100,000.00	
Public Works Department:		
Bridges, Construction of	45,762.36	
Sewerage Works	255,817.46	
Transit Department:		
Arlington Station	831.20	
Boylston Street Subway	3,243.29	
Boylston Street Subway — Chapter 394, Acts of 1930	20,803.91	
Cambridge Connection	3,769.19	
East Boston Tunnel Alterations	7,117.20	
East Boston Tunnel Extension	3,951.49	
Huntington Avenue Subway — Acts of 1937 and 1938	46,748.79	
Traffic Tunnel	32,989.10	
Tremont Street Subway Alterations, Acts of 1924	1,472.26	
Rapid Transit Facilities, East Boston District	335,752.14	
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations	320,221.62	
Miscellaneous:		
Voting Machines	11,112.00	
City of Boston Parking Facilities	1,722,879.17	
Departmental Equipment	823,042.28	
Temporary Housing for Veterans of World War II	96,299.28	
Permanent Housing for Veterans of World War II	82,605.51	
		\$4,825,294.92
Sinking Funds:		
City Debt	\$4,411.21	
Rapid Transit Debt	1,028,436.02	
Traffic Tunnel Debt	894,099.78	
Moneys for Reduction of Debt	82,764.85	
Total Sinking Fund Cash (Exhibit A-1)		2,009,711.86
Trust Funds:		
Appropriation Balances	\$349,347.83	
Balances held for Investment	570,380.29	
		\$919,728.12
Retirement Board Funds	2,722,942.35	
Teachers' Retirement Fund	13,553.02	
Permanent School Pension Fund	2,638.92	
Franklin Fund	3,194.47	
Total Trust Funds Cash (Exhibit A-1)		3,662,056.88
Total Cash Balance (Exhibit A-1)		<u>\$24,268,232.04</u>
Total Cash Balance (as above)		<u>\$24,268,232.04</u>
Less: Sinking Funds	\$2,009,711.86	
Trust Funds in Treasurer's Custody	3,312,709.05	
		<u>5,322,420.91</u>
Operating Cash Balance (Exhibit A-2)		<u><u>\$18,945,811.13</u></u>

SECTION B
GENERAL REVENUE FUNDS

EXHIBIT B-1
City of Boston and County of Suffolk
BALANCE SHEET — GENERAL REVENUE FUNDS
December 31, 1948

ASSETS	
Cash in Treasury	\$8,143,837.85
Accounts Receivable:	
Taxes:	
Levies of 1940 and Prior	\$516,191.52
Levy of 1941	340,529.11
Levy of 1942	327,071.20
Levy of 1943	253,206.96
Levy of 1944	225,041.99
Levy of 1945	223,957.67
Levy of 1946	172,234.36
Levy of 1947	804,759.49
Levy of 1948	6,525,843.96
	9,388,836.26
Motor Vehicle Excise Taxes:	
Levies of 1947 and Prior	\$337,869.53
Levy of 1948	289,207.76
	627,077.29
Special Assessments:	
Moth Taxes:	
Levies of 1948 and Prior	18.06
Added to Taxes:	
Sidewalk 1948 and Prior	2,012.67
Unapportioned:	
Sidewalk 1948 and Prior	6,144.86
Assessments Apportioned but not due:	
Sidewalk	906.54
Departmental Commitments:	
City	\$734,228.74
County	3,048.45
Public Service Enterprises	10,845.20
	748,122.39
Assessors' Abatements in Excess of Overlay Accounts:	
Levies of 1940 and Prior	\$580,445.72
Levy of 1941	11,897.08
Levy of 1942	156,630.34
Levy of 1943	280,326.59
Levy of 1944	474,127.05
Levy of 1945	817,081.28
Levy of 1946	1,113,831.76
Levy of 1947	2,110,534.38
Levy of 1948	278,588.97
	5,823,463.17
State Assessments, 1948 (Net Underestimates)	67,572.69
Total	\$24,807,991.78

EXHIBIT B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
BALANCE SHEET—GENERAL REVENUE FUNDS
DECEMBER 31, 1948

LIABILITIES AND RESERVES

Temporary Loans:

In Anticipation of Revenue	\$10,000,000.00
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Appropriation Balances:

City Budget	\$1,603,158.84	
County Budget	34,697.60	
School Budget	159,903.37	
Debt Requirements	154,201.95	
		1,951,961.76

Reserved Accounts:

Taxes — To be refunded	403,891.50
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Revenues available when collected:

Motor Vehicle Excise Taxes	\$627,077.29	
Special Assessments	9,082.13	
Departmental Commitments	748,122.39	
		1,384,281.81

Surplus Receipts (Available for appropriation):

School Committee	727,237.22
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Surplus Revenue (See Schedule B-5)	10,340,619.49
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Total	<u><u>\$24,807,991.78</u></u>
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EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Estimated Receipts and Expenditures Compared with Actual
Fiscal Year Ended December 31, 1948

REVENUES				
	Adjusted Tax Levy Estimate	Actual Receipts		
DEPARTMENTAL REVENUES:				
City Departments — Actual Receipts.....			\$11,762,288.69	
Less: — Revenues Credited to Appropriations.....		\$191.35		
Accrued Interest and Rapid Transit Rentals Credited to Appropriations,		20,360.47		
Refunds.....		50,988.17		
	\$10,697,000.00		71,539.99	\$11,690,748.70
County Departments — Actual Receipts.....			552,530.49	
Less: — Refunds.....			5,041.10	
	480,000.00			547,489.39
Boston Housing Authority.....	290,000.00			323,469.78
State Boxing Commission.....	—			9,027.20
Reimbursement from State:				
Courthouse Maintenance.....	125,000.00			99,975.34
Excise Tax on Foreign Ships.....	13,000.00			13,333.33
	\$11,605,000.00			\$12,684,043.74
SCHOOL SURPLUS AND RECEIPTS:				
Actual Receipts.....			\$1,758,315.03	
School Surplus, January 1, 1948.....			537,291.35	
			\$2,295,606.40	
Less: — Damages by Dogs, etc.....		\$11,708.06		
Refund.....		2.00		
			11,710.06	
Less: — Surplus in Estimated Receipts.....		\$69,299.84	\$2,283,896.34	
1948 Surplus not Appropriated.....		1,256.50		
	2,213,340.00		70,556.34	2,213,340.00
INCOME TAX.....	5,261,928.37			5,126,801.21
CORPORATION TAX.....	4,521,089.69			4,569,815.96
REIMBURSEMENT FOR LOSS OF TAXES ON STATE OWNED LANDS.....	70,275.33			73,844.38
MEAL TAX (Old Age Assistance).....	275,267.07			275,124.80
STATE-BOSTON RETIREMENT SYSTEM PENSION FUND.....	360,000.00			360,000.00
MOTOR VEHICLE EXCISE TAXES:				
Collections on 1948 Assessments.....			\$705,854.10	
Collections on Prior Years' Assessments.....			727,925.77	
			\$1,433,779.87	
Less: — Refunds.....			4,963.49	
	1,000,000.00			1,428,816.38
POLL TAXES:				
Collections on 1948 Assessments.....			\$358,153.00	
Collections on Prior Years' Assessments.....			101,299.00	
	516,416.00			459,452.00
REAL AND PERSONAL PROPERTY TAXES:				
Collections on 1948 Assessments.....			\$76,539,552.88	
Collections on Prior Years' Assessments.....			5,773,538.31	
			\$82,313,091.19	
Less: — Refunds.....			6,949,422.88	
	82,064,649.45			75,363,668.31

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1948

EXPENDITURES				
	Adjusted Tax Levy Estimate	Actual Payments		
CITY MAINTENANCE:				
Gross Expenditures.....			\$67,097,821.80	
Balances Credited to 1949 Appropriations.....			1,603,158.84	
			\$68,700,980.64	
Trust Fund Income Appropriated for Maintenance.....		\$244,080.10		
Balances Carried Forward from 1947.....		1,478,211.83		
Revenue Credited to Appropriations.....		191.35	1,722,483.28	
Actual Tax Levy Estimate..... \$67,799,985.64				
Add: — Net Transfers to..... 49,119.55	\$67,849,105.19			\$66,978,497.36
COUNTY MAINTENANCE:				
Gross Expenditures.....			\$4,771,867.93	
Balances Credited to 1949 Appropriations.....			34,697.60	
			\$4,806,565.53	
Balances Carried Forward from 1947.....			30,764.46	
Actual Tax Levy Estimate..... \$4,851,548.47				
Less: — Net Transfers from..... 10,565.00	4,840,983.47			4,775,801.07
SCHOOL MAINTENANCE:				
Gross Expenditures.....			\$22,113,969.07	
Balances Credited to 1949 Appropriations.....			159,903.37	
Unexpended Balances Available for 1949 Appropriations.....			656,680.88	
			\$22,930,553.32	
Balances Carried Forward from 1947.....		\$47,563.52		
Pension Revenue from State.....		268,182.44		
Permanent School Pension Fund.....		75,000.00	390,745.96	
	22,539,807.36			22,539,807.36
PENSION ACCUMULATION FUND:				
Gross Expenditures.....			\$2,182,156.08	
Less: — Pension Revenue from State.....	1,838,083.00		344,073.08	1,838,083.00
DEBT REQUIREMENTS:				
Gross Expenditures.....			\$11,761,432.43	
Balances Credited to 1949 Appropriations.....			154,201.95	
			\$11,915,634.38	
Balances Carried Forward from 1947.....		\$13,569.88		
Revenue Credited to Appropriations.....		20,360.47		
Receipts from Sinking Fund Commission.....		2,441,213.78		
Transfer from Water Income.....		1,456,238.67		
Premium on Permanent Loans.....		142,141.67	4,073,524.47	
Actual Tax Levy Estimate..... \$7,930,791.92				
Less: — Net Transfers from..... 48,258.14	7,882,533.78			7,842,109.91
STATE ASSESSMENTS:				
Actual Expenditures.....			\$54,473.75	
Less: — Reserve for Overestimate — 1947.....			1,274.26	
			\$53,199.49	
Less: — Reserve for Underestimate —1948.....			2,961.87	
	50,237.62			50,237.62

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1948

REVENUES				
	Adjusted Tax Levy Estimate		Actual Receipts	
TAX TITLES — General Revenue:				
Actual Receipts.....			\$324,779.72	
Less: — Refunds.....			1,287.19	
	—			\$323,492.53
TAX POSSESSIONS.....	—			267,855.00
OVERLAY DEFICITS APPROPRIATED:				
From Surplus Revenue.....			\$5,000,000.00	
From Tax Levy.....			2,571,547.58	
	\$5,000,000.00			7,571,547.58
MUNICIPAL RELIEF LOAN.....	1,350,000.00			1,350,000.00
GAS AND ELECTRIC FRANCHISE.....	61.19			—
TAXES — Chapter 59, Section 5A.....	—			2,259.30
TYPEWRITER REPLACEMENT RESERVE.....	—			222.77
EQUIPMENT REPLACEMENT RESERVE.....	—			41.73
TRANSFERS FROM OTHER FUNDS:				
Unliquidated Reserve.....	5,519.64			5,519.64
Sales of City Property:				
Central Library Building Remodeling.....	39,000.00			39,000.00
Park, Brighton District.....	25,760.00			25,760.00
Parking Meter Fees.....	6,540.90			6,540.90
Tuberculosis Control (Hospital Department).....	592.95			592.95
Election Department — Suspense Account.....	189.00			189.00
Total.....	\$114,315,629.59			\$112,147,928.18
Income and Credits Utilized in the Tax Levy.....			\$114,315,629.59	
Actual Maintenance Receipts.....			112,147,928.18	
Excess of Estimated Receipts over Actual.....				\$2,167,701.41
Tax Levy Appropriations and Warrants.....			\$114,315,629.59	
Actual Expenditures.....			113,333,113.90	
Unexpended Balances.....				982,515.69
Operating Deficit — 1948.....				\$1,185,185.72

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1948

EXPENDITURES

	Adjusted Tax Levy Estimate	Actual Payments	
METROPOLITAN DISTRICT ASSESSMENTS:			
Actual Expenditures.....		\$945,511.47	
Add: — Reserve for Underestimate — 1947.....		55,254.75	
		\$1,000,766.22	
Less: — Reserve for Underestimate — 1948.....		107,699.74	
	\$893,066.48		\$893,066.48
METROPOLITAN TRANSIT AUTHORITY DEFICIT:			
Actual Expenditures.....		\$459,916.61	
Less: — Reserve for Overestimate — 1947.....		4,352.71	
		\$455,563.90	
Add: — Reserve for Overestimate — 1948.....		47,115.89	
	502,679.79		502,679.79
Boylston Street Subway, Rental Deficit:			
Actual Expenditure.....		\$225,570.24	
Add: — Reserve for Underestimate — 1947.....		81.59	
		\$225,651.83	
Less: — Reserve for Underestimate — 1948.....		1,033.80	
	224,618.03		224,618.03
Legal Expenses, Boston Elevated Railway, Resolves of 1941:			
Actual Expenditure.....		\$2,993.17	
Add: — Reserve for Underestimate — 1947.....		35,661.21	
		\$38,654.38	
Less: — Reserve for Underestimate — 1948.....		2,993.17	
	35,661.21		35,661.21
OVERLAY DEFICITS APPROPRIATED.....	7,571,547.58		7,571,547.58
TRANSFERS FROM OTHER FUNDS:			
Unliquidated Reserves.....	5,519.64		—
Tuberculosis Control (Hospital Department).....	592.95		—
Election Department — Suspense Account.....	189.00		—
TRANSFERS TO OTHER FUNDS:			
City Record, Publication of.....	18,994.03		18,994.03
Printing Department.....	3,354.82		3,354.82
Public Ways, Construction of.....	51,914.68		51,914.68
Sales of City Property:			
Construction of Buildings and Other Related Objects.....	1,343.05		1,343.05
Departmental Equipment.....	5,397.91		5,397.91
Total.....	\$114,315,629.59		\$113,333,113.90

Accumulated Deficit, January 1, 1948.....	\$3,282,602.72
Add: — Operating Deficit — 1948.....	1,185,185.72
Accumulated Deficit, December 31, 1948.....	\$4,467,788.44

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1948

DEPARTMENT OR ACTIVITY	Balances from 1947	Credits		Loans
		Revenue Received	Appropriations	
CITY BUDGET				
Art Department			\$1,805.00	
Assessing Department			460,738.77	
Auditing Department	\$1,000.00		135,592.05	
Central Payroll Division	3,000.00		36,517.82	
Board of Real Estate Commissioners	16,276.02		65,092.00	
Boston Housing Authority:				
South Boston Project				
Boston Retirement Board			33,956.43	
State-Boston Retirement System Expense Fund	599.90		28,050.70	
State-Boston Retirement System Pension Fund	60,664.80		360,000.00	
Boston Traffic Commission			336,652.57	
Budget Department			20,889.80	
Building Department			362,530.79	
Board of Appeal			16,246.45	
Board of Examiners			6,113.40	
Unsafe Buildings, Securing, Removing, etc.	40,429.10		50,000.00	
City Clerk Department			69,731.69	
Recording and Binding of Veterans' Discharges, etc.			5,000.00	
City Council			116,506.00	
City Council Proceedings			14,200.00	
City Documents			20,000.00	
City Planning Board			31,125.08	
Collecting Department			163,337.61	
Department of Veterans' Services			1,130,019.92	
Election Department			447,359.98	
Finance Commission			60,000.00	
Administrative Survey			100,000.00	
Fire Department			8,248,461.00	
Boats, Purchase, Furnishing and Equipping of	65,540.18			
Buildings, Alterations and Repairs	49,373.08			
Electrical Inspection Division			114,315.21	
Health Department			1,149,405.82	
Health Unit Facilities, Dorchester District, Establishment of	6,236.51			
Hospital Department	79,570.69		7,860,175.00	
Installations, Alterations and Repairs	171,430.32		125,000.00	
Sanatorium Division	3,457.11		1,437,684.56	
Sanatorium Division, Installations, Alterations and Repairs	103,493.54		75,000.00	
Institutions Department:				
Central Office			63,548.88	
Child Welfare Division			588,089.81	
Long Island Hospital			1,207,030.04	
Long Island Hospital, Special Improvements and Repairs, Eastern Avenue Wharf	142,650.81		350,000.00	
Eastern Avenue Wharf, Docking Facilities	75,000.00		13,108.64	
Steamers			133,270.00	
Law Department			234,837.67	
Library Department	6,159.30		2,130,750.84	
Central Library Building Roof, Construction, etc.	4,064.11			
Central Library Building Remodeling			82,381.00	
Licensing Board			110,522.00	
Mayor, Office Expenses			32,759.20	
Municipal Employment Bureau			2,127,989.00	
Park Department	498.60			
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of		\$184,080.10		
Park, Brighton District				
Park, South End District	10,282.25			
Park and Playground, Improvements, etc.	89,064.47		125,000.00	
Reconstruction and Repair of Parkways and Roadways	54,284.83		21,000.00	
Rehabilitation of the Franklin Park Zoo	33,231.56		50,000.00	
South Boston Gymnasium, Equipment	3,500.00			
Cemetery Division	8,449.23		166,742.05	
Cemetery Division, Maintenance and Improvement of		60,000.00		

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1948

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1949
		\$1,805.00	\$1,607.92	\$114.40	\$1,722.32	\$82.68	
\$30,592.33		491,331.10	482,490.49	7,003.54	489,494.03	1,837.07	
	\$75.00	136,517.05	135,578.44	552.87	136,131.31	385.74	
		39,517.82	36,919.25	848.99	37,768.24	1,749.58	
	4,528.55	76,839.47	45,128.59	5,749.23	50,877.82	25,961.65	
180,686.92	96,132.00	84,554.92					\$84,554.92
		33,956.43	30,610.93	3,294.86	33,905.79	50.64	
2,600.00		31,250.60	31,250.60		31,250.60		
		420,664.80	420,664.80		420,664.80		
1,000.00		337,652.57	311,901.28	22,687.20	334,588.48	3,064.09	
		20,889.80	20,509.62	6.38	20,516.00	373.80	
	23,100.00	339,430.79	333,007.59	1,534.61	334,542.20	4,888.59	
		16,246.45	14,347.48	133.90	14,481.38	1,765.07	
		6,113.40	6,110.88	.40	6,111.28	2.12	
		90,429.10	24,191.07	2,481.50	26,672.57		63,756.53
524.80		70,256.49	68,623.33	1,536.80	70,160.13	96.36	
		5,000.00	4,999.61		4,999.61	39	
6,616.74		123,122.74	122,233.53	511.24	122,744.77	377.97	
3,700.00	1,000.00	16,900.00	13,134.97	3,198.17	16,333.14	566.86	
20,500.00		40,500.00	25,032.32	4,978.71	30,011.03	10,488.97	
		31,125.08	28,356.83	2,342.68	30,699.51	425.57	
4,000.00		167,337.61	164,300.53	391.79	164,692.32	2,645.29	
		1,130,019.92	952,534.42	14,231.52	966,765.94	163,253.98	
		447,359.98	442,161.82	835.26	442,997.08	4,362.90	
	1,885.00	58,115.00	47,449.42	646.06	48,095.48	10,019.52	
		100,000.00	72,756.71	531.77	73,288.48		26,711.52
105,000.00		8,353,461.00	8,235,487.69	83,904.79	8,319,392.48	34,068.52	
	5,397.91	60,142.27	60,019.27		60,019.27		123.00
		49,373.08	25,944.87		25,944.87		23,428.21
		114,315.21	107,846.02	422.77	108,268.79	6,046.42	
18,333.92		1,167,739.74	1,130,905.08	36,834.66	1,167,739.74		
		6,236.51				6,236.51	
	151,129.43	7,788,616.26	7,195,556.70	306,591.44	7,502,148.14	254,880.71	31,587.41
		296,430.32	200,254.55	1,151.25	201,405.80		95,024.52
18,100.00		1,459,241.67	1,324,831.49	99,862.93	1,424,694.42	31,572.25	2,975.00
		178,493.54	88,111.84	8,559.80	96,671.64		81,821.90
1,355.00		64,903.88	63,983.87	422.54	64,406.41	497.47	
22,835.00		610,924.81	539,234.64	67,724.45	606,959.09	3,965.72	
	24,190.00	1,182,840.04	1,023,915.09	105,165.23	1,129,080.32	53,477.72	282.00
		492,650.81	257,019.69	4,171.08	261,190.77		231,460.04
		13,108.64	11,342.37	321.02	11,663.39	1,445.25	
		75,000.00	75,000.00		75,000.00		
		133,270.00	104,989.10	23,713.84	128,702.94	4,405.06	162.00
1,230.00		236,067.67	234,866.19	507.04	235,373.23	694.44	
250.00		2,137,160.14	2,116,795.39	15,502.01	2,132,297.40	16.65	4,846.09
		4,064.11		25.00	25.00		4,039.11
39,000.00		39,000.00	6,228.00		6,228.00		32,772.00
		82,381.00	78,003.14	1,649.99	79,653.13	2,727.87	
12,500.00		123,022.00	116,106.36	6,841.96	122,948.32	73.68	
		32,759.20	31,757.12	33.20	31,790.32	968.88	
7,500.00		2,135,987.60	2,063,186.18	60,152.90	2,123,339.08	11,521.25	1,127.27
		184,080.10	184,080.10		184,080.10		
25,760.00		25,760.00	25,760.00		25,760.00		
		10,282.25					10,282.25
		214,064.47	155,944.97	254.40	156,199.37		57,865.10
		75,284.83	43,380.70	9,241.38	52,622.08		22,662.75
		83,231.56	16,705.45		16,705.45		66,526.11
		3,500.00	3,241.75		3,241.75		258.25
		175,191.28	162,199.95	3,317.98	165,517.93	6,016.10	3,657.25
		60,000.00	60,000.00		60,000.00		

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1948

DEPARTMENT OR ACTIVITY	Balances from 1947	Credits		Loans
		Revenue Received	Appropriations	
Police Department			\$9,595,115.00	
Public Buildings Department	\$982.00		911,981.98	
City Hall Annex, Emergency Repairs, Steel Framework and Masonry	1,820.19		50,000.00	
Municipal Buildings, Oak and Tyler Streets and J. J. Williams, Alterations, Repairs, etc.	12,457.92			
Municipal Building, Charlestown, Alterations, Repairs, etc.	680.05		6,000.00	
Renovate and Remodel, Oak and Tyler Streets Buildings, Market Division			10,000.00	
Public Welfare Department:			24,647.68	
Central Office	11,268.00		12,404,632.00	\$1,350,000.00
Temporary Home	847.00		30,640.00	
Wayfarers' Lodge	950.00		32,691.11	
Installation of Federal Stamp Plan	10,295.00			
Public Works Department:				
Central Office			42,503.16	
Bridge Service			658,705.96	
Bridges, Construction of	4,236.59			
Bridges, Repairs, etc.	69,309.56		200,000.00	
Construction of Buildings and Other Related Objects	1,343.05			
Ferry Service			295,345.09	
Ferry Improvements, etc.	55,957.25			
Lighting Service			1,104,900.02	
Paving Service			1,298,781.00	
Grade Crossing, Elimination of	25,000.00			
Reconstruction of Streets	9,191.46		475,000.00	
Sidewalks, Construction and Reconstruction of55		50,000.00	
Sanitary Service			4,741,181.00	
Sewer Service	4,172.54		640,939.35	
Workmen's Compensation Service, Establishment of			18,000.00	
Registry Department			130,261.54	
Sinking Funds Department			3,015.00	
Statistics Department			22,445.00	
Street Laying-Out Department			164,643.03	
Supply Department			83,378.30	
Treasury Department			143,539.66	
Weights and Measures Department			68,943.36	
Special Items:				
Contingent Fund			400,000.00	
Construction of Buildings, etc. (Fire, Hospital, Park and Public Buildings Departments)	65,871.84			
Construction of Buildings and Original Equipment and Furnishings Thereof	145,151.57		156,079.81	
Conventions and Entertainment of Distinguished Guests, Federal Public Health Program			40,000.00	
Public Celebrations		\$191.35	17,000.00	
Public Ways, Construction of	26,924.47		80,000.00	
Reserve Fund			156,079.81	
Snow Removal	3,496.38		125,000.00	
			1,750,000.00	
Totals — City Budget	\$1,478,211.83	\$244,271.45	\$66,449,985.64	\$1,350,000.00

SCHOOL BUDGET

School Committee:	
Salaries of Officers	\$672,587.91
Salaries of Supervisors of Attendance	119,972.60
Salaries of Instructors	15,319,541.18
Cafeterias — Salaries, Supplies and Incidentals	673,277.18
Salaries of Custodians	1,293,032.44
Salaries of Medical Aides	31,368.16
Fuel and Light	746,968.19
Supplies and Incidentals	1,009,835.00
Pensions to Veterans	79,866.28
Pension to Janitress-Matron	432.00

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1948

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1949
\$6,540.90	\$141,000.00	\$9,460,655.90	\$9,276,237.29	\$111,492.36	\$9,387,729.65	\$72,926.25	
30,511.19	3,435.00	940,040.17	893,847.57	43,236.33	937,083.90	625.17	\$2,331.10
		51,820.19	38,496.97		38,496.97		13,323.22
	895.50	11,562.42	11,562.42		11,562.42		
		6,680.05	5,261.00		5,261.00		1,419.05
895.50		10,895.50	8,393.40		8,393.40		2,502.10
712.83		25,360.51	24,684.94	553.60	25,238.54	121.97	
9,060.00	3,665.00	13,771,295.00	13,644,476.29	113,462.55	13,757,938.84	13,356.16	
7,090.00		38,577.00	32,268.44	5,218.99	37,487.43	1,089.57	
1,665.00	3,855.00	31,451.11	24,566.08	5,674.81	30,240.89	1,210.22	
	10,295.00						
1,600.00		44,103.16	42,954.08	164.40	43,118.48	984.68	
17,000.00		675,705.96	657,966.61	6,713.70	664,680.31	11,025.65	
		4,236.59					4,236.59
	17,000.00	252,309.56	132,519.69	222.75	132,742.44		119,567.12
	1,343.05						
		295,345.09	267,214.02	9,542.13	276,756.15	6,618.94	11,970.00
		55,957.25	55,433.50		55,433.50		523.75
10,680.54		1,115,580.56	936,182.28	179,398.28	1,115,580.56		
		1,298,781.00	1,262,404.81	16,902.96	1,279,307.77	19,473.23	
		25,000.00					25,000.00
		484,191.46	337,863.01	9,337.96	347,200.97		136,990.49
15,000.00		65,000.55	46,779.06	453.74	47,232.80		17,767.75
	44,154.40	4,697,026.60	4,619,681.53	33,244.90	4,652,926.43	44,100.17	
17,000.00		662,111.89	628,955.83	21,213.32	650,169.15	10,642.74	
	5,600.00	12,400.00	8,024.68	1,072.59	9,097.27	3,302.73	1,300.00
		130,261.54	103,383.14	8,692.80	112,075.94	6,184.60	12,001.00
75.00		3,090.00	3,072.75		3,072.75	17.25	
69.25		22,514.25	22,254.10	9.00	22,263.10	251.15	
		164,643.03	156,669.91	2,000.89	158,670.80	5,972.23	
		83,378.30	82,096.45	764.85	82,861.30	517.00	
1,500.00		145,039.66	139,884.65	1,236.17	141,120.82	3,918.84	
		68,943.36	67,571.87	1,186.00	68,757.87	185.49	
127,080.32		527,080.32	469,343.96	41,201.93	510,545.89	13,534.43	3,000.00
		65,871.84					65,871.84
		301,231.38	12,803.71	1,843.26	14,646.97		286,584.41
6,000.00	10,000.00	36,000.00	33,337.50	2,662.50	36,000.00		
2,613.82		19,613.82	19,550.52	63.30	19,613.82		
14,000.00		94,191.35	91,010.14	3,181.20	94,191.34	.01	
		183,004.28	182,607.43		182,607.43		396.85
96,132.00	217,595.99	3,536.01				3,536.01	
	51,914.68	1,701,581.70	1,615,055.84	34,075.52	1,649,131.36		52,450.34
\$867,311.06	\$818,191.51	\$69,571,588.47	\$65,533,015.47	\$1,564,806.33	\$67,097,821.80	\$870,607.83	\$1,603,158.84

					Available for Appropriation in 1949	
		\$672,587.91	\$652,335.32		\$652,335.32	\$20,252.59
		119,972.60	118,857.57		118,857.57	1,115.03
\$40,000.00	\$116,670.00	15,202,871.18	14,601,084.64	\$98,628.05	14,699,712.69	503,158.49
		713,277.18	590,990.15	111,549.78	702,539.93	10,737.25
		1,293,032.44	1,286,342.42	1,450.25	1,287,792.67	5,239.77
		31,368.16	30,034.96		30,034.96	1,333.20
15,000.00		761,968.19	640,156.24	110,467.34	750,623.58	11,344.61
20,000.00		1,029,835.00	810,167.11	175,776.20	985,943.31	43,891.69
		79,866.28	72,106.26		72,106.26	7,760.02
70.00		502.00	502.00		502.00	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1948

DEPARTMENT OR ACTIVITY	Balances from 1947	Credits		Loans
		Revenue Received	Appropriations	
School Committee — <i>Concluded:</i>				
Americanization			\$27,003 30	
Vocational Guidance			59,511 41	
Physical Education			442,112 60	
School Physicians and Nurses			282,715 38	
Extended Use of the Public Schools			97,145 42	
Pensions to Teachers	\$6,922 98	\$343,182 44		
Department of School Buildings:				
Alterations, Repairs, Furniture and Fixtures:				
Administration Expenses — Salaries			243,785 00	
Administration Expenses — Office Expenses			25,000 00	
Alterations, Furniture and Equipment for Special Educational Needs			110,000 00	
General Alterations and Repairs	38,854 94		1,301,753 31	
Land and Buildings for Schools:				
Rent of Hired Accommodations			3,900 00	
Land and Buildings for Schools	1,785 60			
Totals — School Budget	\$47,563 52	\$343,182 44	\$22,539,807 36	
COUNTY BUDGET				
County Court House (Custodian)	\$1,268 00		\$490,421 67	
County Buildings			142,407 37	
Dorchester Court House, Repairs, etc.			8,000 00	
Mortuary Building, North Grove Street, Alterations, Repairs, etc.	500 00		5,000 00	
Jail			297,786 29	
Jail Improvements	823 96		17,000 00	
Supreme Judicial Court			66,232 50	
Superior Court:				
Civil Session, General Expenses			470,090 50	
Civil Session, Clerk's Office			252,820 37	
Criminal Session			574,407 78	
Probate Court			45,382 52	
Municipal Court, City of Boston	3,866 42		612,842 32	
Municipal Court, Charlestown District			45,668 33	
East Boston District Court			43,411 78	
Municipal Courts:				
South Boston District			48,635 02	
Dorchester District			62,859 28	
Roxbury District			153,135 10	
West Roxbury District			54,114 50	
Brighton District			36,707 99	
Boston Juvenile Court			45,906 15	
District Court of Chelsea			50,578 57	
Registry of Deeds			303,134 47	
Index Commissioners			31,514 32	
Insanity Cases			45,135 00	
Medical Examiner Service:				
Northern Division			31,838 87	
Southern Division			22,290 28	
Associate Medical Examiner Service:				
Northern Division			3,562 50	
Southern Division			3,727 50	
Miscellaneous Expenses:				
Auditing Department			27,929 45	
Budget Department			19,562 02	
Collecting Department			1,000 00	
Sheriff			5,025 00	
Treasury Department			6,025 00	
Social Law Library			1,000 00	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1948

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Available for Appropriation in 1949	Carried Forward to 1949
		\$27,003.30	\$21,680.03	\$654.62	\$22,334.65	\$4,668.65	
\$3,000.00		62,511.41	58,661.62	361.44	59,023.06	3,488.35	
		442,112.60	395,798.53	22,195.77	417,994.30	24,118.30	
27,000.00		309,715.38	304,819.54	3,104.00	307,923.54	1,791.84	
11,600.00		108,745.42	94,570.65	9,938.40	104,509.05	4,236.37	
		350,105.42	338,449.71		338,449.71		\$11,655.71
		243,785.00	243,364.83		243,364.83	420.17	
	\$3,000.00	22,000.00	21,145.05		21,145.05	854.95	
	5,000.00	105,000.00	67,649.38		67,649.38	4,204.84	33,145.78
8,000.00		1,348,608.25	1,113,567.37	113,790.34	1,227,357.71	7,934.26	113,316.28
		3,900.00	3,769.50		3,769.50	130.50	
		1,785.60					1,785.60
\$124,670.00	\$124,670.00	\$22,930,553.32	\$21,466,052.88	\$647,916.19	\$22,113,969.07	\$656,680.88	\$159,903.37
						Remaining in Treasury	
	\$2,000.00	\$489,689.67	\$450,077.32	\$27,248.90	\$477,326.22	\$9,126.45	\$3,237.00
\$4,028.68	14,000.00	132,436.05	128,063.89	3,026.90	131,090.79	462.66	882.60
		8,000.00					8,000.00
		5,500.00	4,894.88		4,894.88		605.12
9,350.10	75.04	307,061.35	297,463.47	6,405.60	303,869.07	3,192.28	
	9,350.10	8,473.86	2,421.50		2,421.50		6,052.36
1,000.00	3,521.31	63,711.19	61,707.44		61,707.44	2,003.75	
1,724.75	4,377.10	467,438.15	457,663.48	3,339.46	461,002.94	6,435.21	
177.10	1,000.00	251,997.47	249,449.56	2,167.69	251,617.25	380.22	
4,200.00		578,607.78	570,810.74	4,789.54	575,600.28	3,007.50	
	755.65	44,626.87	37,270.62	5,716.99	42,987.61	1,639.26	
		616,708.74	607,630.66	4,604.88	612,235.54	4,473.20	
		45,668.33	44,482.68	240.61	44,723.29	945.04	
273.60		43,685.38	43,362.97	247.10	43,610.07	75.31	
301.00		48,936.02	48,197.68	562.75	48,760.43	175.59	
		62,859.28	61,501.37	1,075.62	62,576.99	282.29	
2,500.00		155,635.10	152,999.31	1,715.67	154,714.98	920.12	
548.01		54,662.51	54,278.48	364.59	54,643.07	19.44	
		36,707.99	35,326.51	924.50	36,251.01	456.98	
521.31		46,427.46	45,596.53	438.21	46,034.74	392.72	
		50,578.57	48,694.83	928.45	49,623.28	955.29	
544.25		303,678.72	300,073.37	3,106.54	303,179.91	498.81	
		31,514.32	30,795.18	.94	30,796.12	718.20	
1,406.35		46,541.35	45,119.92	1,394.43	46,514.35	27.00	
		31,838.87	30,184.85	697.06	30,881.91	956.96	
680.00		22,970.28	21,937.24	636.96	22,574.20	396.08	
840.00		4,402.50	4,142.41	188.00	4,330.41	72.09	
		3,727.50	3,611.96	33.00	3,644.96	82.54	
	1,092.63	26,836.82	25,976.83	72.50	26,049.33	787.49	
	544.25	19,017.77	18,240.47	50.00	18,290.47	727.30	
		1,000.00	899.96		899.96	100.04	
75.04		5,100.04	5,078.84		5,078.84	21.20	
		6,025.00	5,764.96		5,764.96	260.04	
		1,000.00	1,000.00		1,000.00		

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1948

DEPARTMENT OR ACTIVITY	Balances from 1947	Credits		Loans
		Revenue Received	Appropriations	
Penal Institutions Department:				
Central Office			\$56,295.24	
House of Correction			734,100.78	
House of Correction, Special Improvements and Repairs,	\$24,306.08		31,000.00	
Special Items:				
Contingent Fund			5,000.00	
Totals — County Budget	\$30,764.46		\$4,851,548.47	
DEBT REQUIREMENTS				
Redemption of Funded Debt:				
City	\$1,686.19	\$2,437,998.78	\$6,115,938.53	
County			129,000.00	
Redemption of Floating Debt:				
Revenue Anticipation Loans			44,000,000.00	
Interest Payments:				
City	11,883.69	23,575.47	1,656,715.89	
County			29,137.50	
Totals — Debt Requirements	\$13,569.88	\$2,461,574.25	\$51,930,791.92	
Pension Accumulation Fund		\$344,073.08	\$1,838,083.00	
STATE TAX AND ASSESSMENTS				
State Tax and Miscellaneous Assessments	\$1,274.26*		\$50,237.62	
Metropolitan District Assessments	55,254.75†		893,066.48	
Metropolitan Transit Authority Deficit	4,352.71*		502,679.79	
Legal Expenses, Boston Elevated Railway, Chapter 89, Resolves of 1941	35,661.21†		35,661.21	
Boylston Street Subway, Rental Deficit	81.59†		224,618.03	
Totals — State Tax and Assessments	\$85,370.58†		\$1,706,263.13	
REFUNDS				
City Activities		\$50,990.17		
County Activities		5,041.10		
Taxes		6,955,673.56		
Totals — Refunds		\$7,011,704.83		
MISCELLANEOUS				
Damages by Dogs, etc.				
Election Department, Suspense Account				
Premiums on Permanent Loans		\$148,065.20		
Tuberculosis Control (Hospital Department)				
Overlay Deficits			\$7,571,547.58	
Unliquidated Reserve — City — 1944				
Unliquidated Reserve — County — 1944				
Totals — Miscellaneous		\$148,065.20	\$7,571,547.58	

* Overestimate.

† Underestimate.

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1948

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1949
		\$56,295.24	\$54,611.09	\$361.10	\$54,972.19	\$1,323.05	
	\$7,905.71	726,195.07	643,044.00	52,892.37	695,936.37	24,268.29	\$5,990.41
		55,306.08	46,338.03	537.94	46,875.97		8,430.11
\$7,726.60	1,840.00	10,886.60	6,424.50	2,962.10	9,386.60		1,500.00
\$35,896.79	\$46,461.79	\$4,871,747.93	\$4,645,137.53	\$126,730.40	\$4,771,867.93	\$65,182.40	\$34,697.60
\$1,598,918.17		\$10,154,541.67	\$10,012,400.00		\$10,012,400.00		\$142,141.67
		129,000.00	129,000.00		129,000.00		
		44,000,000.00	44,000,000.00		44,000,000.00		
	\$48,795.97	1,643,379.08	1,590,894.93		1,590,894.93	\$40,423.87	12,060.28
		29,137.50	29,137.50		29,137.50		
\$1,598,918.17	\$48,795.97	\$55,956,058.25	\$55,761,432.43		\$55,761,432.43	\$40,423.87	\$154,201.95
		\$2,182,156.08	\$2,182,156.08		\$2,182,156.08		
		\$51,511.88	\$54,473.75		\$54,473.75		\$2,961.87†
		837,811.73	945,511.47		945,511.47		107,699.74†
		507,032.50	459,916.61		459,916.61		47,115.89*
			2,993.17		2,993.17		2,993.17†
		224,536.44	225,570.24		225,570.24		1,033.80†
		\$1,620,892.55	\$1,688,465.24		\$1,688,465.24		\$67,572.69†
		\$50,990.17	\$50,965.12	\$25.05	\$50,990.17		
		5,041.10	5,041.10		5,041.10		
		6,955,673.56	6,955,673.56		6,955,673.56		
		\$7,011,704.83	\$7,011,679.78	\$25.05	\$7,011,704.83		
\$11,708.06		\$11,708.06	\$11,424.00	\$284.06	\$11,708.06		
189.00		189.00				\$189.00	
	\$142,141.67	5,923.53	1,958.53	3,965.00	5,923.53		
592.95		592.95				592.95	
		7,571,547.58	7,571,547.58		7,571,547.58		
5,272.18		5,272.18				5,272.18	
247.46		247.46				247.46	
\$18,009.65	\$142,141.67	\$7,595,480.76	\$7,584,930.11	\$4,249.06	\$7,589,179.17	\$6,301.59	

* Overestimate.

† Underestimate.

SCHEDULE B-1
City of Boston and County of Suffolk:
GENERAL REVENUE FUNDS
Summary of Receipts
Fiscal Year Ended December 31, 1948

TAXES:*Current Year's Levy:*

Real Property	\$70,145,702.13
Personal Property	6,396,110.05
Motor Vehicle Excise	705,854.10
Poll	358,153.00
Excise Tax, Foreign Ships	13,333.33
Reimbursements by State for loss of taxes:	
Land for public institutions	73,844.38
Housing Projects, service charges in lieu of taxes .	323,469.78

\$78,016,466.77

Prior Years' Levies:

Real Property	\$5,425,365.76
Personal Property	348,172.55
Motor Vehicle Excise	727,925.77
Poll	101,299.00

6,602,763.08

Interest and Penalties on Delinquent Taxes:

Real and Personal Property	\$131,044.28
Tax Titles	13,557.65
Motor Vehicle Excise	12,460.94

157,062.87

Tax Titles and Possessions

592,634.72

Total Taxes, Interest and Penalties . . .

\$85,368,927.44

LICENSES AND PERMITS:*Use of Streets:*

Street Laying-Out Department	\$127,427.41
Boston Traffic Commission	11,910.55
Parking Meter Fees	167,552.77
Paving Service	34,463.13
Sewer Service	3,686.98

\$345,040.84

Business Licenses and Permits:

Alcoholic Beverages	\$1,593,207.00
Health:	
Licensing Board	45,230.00
Health Department	39,957.00

\$85,187.00

Police and Protective:

Police Department	102,306.70
Pedlers' Licenses issued by State	9,075.00
Health Department	5,768.00
Pedlers' Licenses — County of Suffolk	999.00
Street Laying-Out Department	7,980.00
City Clerk	341.60

\$126,470.30

Amusements:

Mayor's Office	106,451.66
Mayor's Office — State Share, Sunday Licenses, .	39,636.00
Licensing Board	9,794.00
City Clerk	4,920.00

\$160,801.66

Professional and Occupational:

Board of Examiners	6,550.00
Licensing Board	4,516.00
Police	3,760.00

\$14,826.00

1,980,491.96

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1948

Non-Business Licenses and Permits:

Animal:		
School Department	\$36,515.00	
Marriage:		
Registry Department	20,704.84	
Building Structure and Equipment:		
Building Department	82,453.25	
Wire Division	66,654.14	
Street Laying-Out Department	4,235.00	
	<hr/>	
	\$153,342.39	
All Other:		
Fire Department	87,087.00	
Police Department	1,285.00	
	<hr/>	
	\$88,372.00	
		\$298,934.23
		<hr/>
Total Licenses and Permits		\$2,624,467.03

FINES, FORFEITS AND PENALTIES:

Fines:

Municipal Court, Criminal Session	\$157,696.50	
Roxbury District Court	46,516.80	
Superior Court, Criminal Session	23,034.50	
South Boston District Court	13,370.40	
Charlestown District Court	7,619.50	
Dorchester District Court	13,930.37	
West Roxbury District Court	12,395.83	
East Boston District Court	18,568.82	
Chelsea District Court	8,291.81	
Brighton District Court	16,292.01	
Boston Juvenile Court	203.00	
	<hr/>	
		\$317,919.54

Forfeited Recognizances:

Municipal Court, Criminal Session	\$4,105.00	
Superior Court, Criminal Session	877.00	
Charlestown District Court	75.00	
East Boston District Court	75.00	
South Boston District Court	130.00	
Roxbury District Court	400.00	
Chelsea District Court	175.00	
	<hr/>	
		5,837.00

Total Fines, Forfeits and Penalties		323,756.54
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REVENUES FROM USE OF PROPERTY AND MONEY:

Rents and Concessions:

Board of Real Estate Commissioners	\$116,523.40	
Canal Street Land	14,848.66	
Public Buildings Department	15,610.85	
Hyde Park Street Railway	8,300.19	
Street Laying-Out Department	1,000.04	
	<hr/>	
		\$156,283.14

Interest and Premiums:

Premiums on Permanent Loans	\$148,065.20	
Accrued Interest on Loans Negotiated	12,060.28	
Premiums on Temporary Loans	1,257.00	
	<hr/>	
		161,382.48

Total Revenues from Use of Property and Money		317,665.62
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SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1948

REVENUES FROM OTHER AGENCIES:

Proportionally Shared State Taxes:

Personal Income Taxes	\$5,126,801.21	
Corporation Taxes	4,569,815.96	
	<hr/>	\$9,696,617.17

State Grants in Aid:

For Charities and Relief:

Public Welfare Department	\$6,194,531.82	
Department of Veterans' Services	372,134.52	
	<hr/>	\$6,566,666.34

For School Purposes:

School Department	700,214.12	
Pensions to Teachers	612,255.52	
	<hr/>	\$1,312,469.64

For Public Health:

Boston Sanatorium	101,338.17	
Health Department	8,553.06	
	<hr/>	\$109,891.23

All Other:

Meal Tax	275,124.80	
Public Buildings Department	15,000.00	
Boxing Commission	9,027.20	
Suffolk County Court House	99,975.34	
State-Boston Retirement System Pension Fund,	360,000.00	
	<hr/>	\$759,127.34

8,748,154.55

Grants from Federal Government:

For School Purposes:

School Department	164,589.73	
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Revenue from Private Sources:

Donations:

School Department	\$553.00	
Public Celebrations	191.35	
	<hr/>	744.35

Unclaimed Money and Property:

Police Department	931.04	
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Total Revenue from Other Agencies \$18,611,036.84

SERVICE CHARGES FOR CURRENT SERVICES:

General Government:

Recording of Legal Instruments:

Registry of Deeds	\$122,252.80	
City Clerk Department	58,169.75	
Land Court	10,862.50	
	<hr/>	\$191,285.05

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1948

Court Costs, Fees and Charges:

Municipal Civil Court	\$35,707.23
Superior Civil Court	43,860.85
Supreme Judicial Court	967.90
Superior Criminal Court	250.00
	<hr/>
	\$80,785.98

All Other:

Assessing Department	2,590.12
Land Court Cases	10,832.38
Insanity Cases	3,239.75
City Clerk Department	1,664.67
Public Buildings Department	691.98
Election Department	1,519.50
Board of Zoning Adjustment	50.00
Health Department	398.40
Brighton District Court	334.80
Suffolk County Court House	487.08
Public Works — Central Office	1,550.00
Law Department	3,060.00
Supply Department	181.75
Treasury Department	209.86
Registry of Deeds	198.97
Licensing Board	215.02
Chelsea District Court	8.18
Probate Court	46.05
Finance Commission	14.00
Street Laying-Out Department	830.50
Collecting Department	5,977.00
Building Department	1,560.00
City Planning Board	152.50
Auditing Department	10.00
City Council	191.00
Charlestown District Court	1,209.00
	<hr/>
	\$37,222.51

\$309,293.54

Safety:

Weights and Measures Department	\$23,234.25
Police Department	21,441.24
Fire Department	14,932.77
Board of Appeal	2,885.00
	<hr/>

62,493.26

Highways:

Bridge Service	\$122,687.73
Paving Service	2,644.00
Ferry Service	13,624.44
Sidewalk Assessments	2,305.63
Lighting Service	52.98
Boston Traffic Commission	2,003.22
	<hr/>

143,318.00

Sanitation:

Sewer Service	\$19,634.27
Sanitary Service	14,654.16
	<hr/>

34,288.43

Health:

Registry Department	\$40,556.26
Health Department	17.00
	<hr/>

40,573.26

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1948

Hospitals:

Hospital Fees:

Hospital Department	\$1,222,629.55	
Health Department	1,998.39	
	<hr/>	
	\$1,224,627.94	

All Other:

Hospital Department	\$14,693.27	
Sanatorium Division	4,131.22	
	<hr/>	
	\$18,824.49	

\$1,243,452.43

Charities:

Public Welfare Department	\$280,935.14	
Child Welfare Division	36,353.97	
Long Island Hospital	14,208.12	
Steamers	3,976.25	
	<hr/>	

335,473.48

Correction:

House of Correction	\$2,238.41	
Jail	4,328.02	
	<hr/>	

6,566.43

Schools:

School Department	\$854,365.09	
Department of School Buildings	2,078.11	
	<hr/>	

856,443.20

Libraries:

.		33,314.50
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Recreation:

Admission and Use Fees:

Park Department	\$52,178.21	
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Golf Fees:

Park Department	42,317.20	
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All Other:

Park Department	634.76	
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95,130.17

Miscellaneous:

Markets	\$117,317.77	
Conscience Fund	1,556.45	
General Revenue Discounts:		
City Departments	50,228.50	
County Departments	1,783.41	
	<hr/>	

170,886.13

Total Service Charges for Current Services		\$3,331,232.83
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LOANS:

Tax and Revenue Anticipation:

Temporary	\$50,000,000.00	
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Current Expense:

Welfare and Relief	1,350,000.00	
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Total Loans		51,350,000.00
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SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1948

CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS:

Contributions from Active Funds for Debt Redemption:

Sinking Fund Commission	\$2,435,213.78 ✓	
Boston Tunnel and Subway Serial Requirement	6,000.00	
Water Service Surplus	1,456,238.67	
	<hr/>	\$3,897,452.45

Trust Fund Income Appropriated for Maintenance:

Parkman Fund	\$184,080.10	
Cemetery Fund	60,000.00	
Permanent School Pension Fund	75,000.00	
	<hr/>	319,080.10

Transfers from Special Revenue Funds:

Sales of City Property — General	\$64,760.00	
Typewriter Replacement Reserve	222.77	
Equipment Replacement Reserve	41.73	
Election Department, Suspense Account	189.00	
Unliquidated Reserve, 1947 and Prior	5,519.64	
Hospital Department, Tuberculosis Control	592.95	
	<hr/>	71,326.09

Total Contributions and Transfers from Other Funds	\$4,287,858.64
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Total General Revenue Receipts	<u><u>\$166,214,944.94</u></u>
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RECAPITULATION

Taxes, Interest and Penalties	\$85,368,927.44
Licenses and Permits	2,624,467.03
Fines, Forfeits and Penalties	323,756.54
Revenues from Use of Property and Money	317,665.62
Revenues from Other Agencies	18,611,036.84
Service Charges for Current Services	3,331,232.83
Loans	51,350,000.00
Contributions and Transfers from Other Funds	4,287,858.64
	<hr/>
	<u><u>\$166,214,944.94</u></u>

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1948

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
CITY BUDGET		
Art Department	\$1,722.32	\$675.00
Assessing Department	489,494.03	435,009.35
Auditing Department	136,131.31	122,865.08
Central Payroll Division	37,768.24	25,510.82
Board of Real Estate Commissioners	50,877.82	29,027.64
Boston Retirement Board	33,905.79	23,179.56
State-Boston Retirement System, Expense Fund	31,250.60	28,610.47
State-Boston Retirement System, Pension Fund	420,664.80	
Boston Traffic Commission	334,588.48	222,388.13
Budget Department	20,516.00	16,960.23
✓ Building Department	334,542.20	313,741.26
Board of Appeal	14,481.38	13,130.00
Board of Examiners	6,111.28	5,965.00
Unsafe Buildings, Securing, Removing, etc.	26,672.57	
City Clerk Department	70,160.13	62,596.49
Recording and Binding of Veterans' Discharges, etc.	4,999.61	4,905.25
City Council	122,744.77	94,793.99
City Council Proceedings	16,333.14	
City Documents	30,011.03	
City Planning Board	30,699.51	26,202.78
Collecting Department	164,692.32	119,079.25
Department of Veterans' Services	966,765.94	165,917.45
Election Department	442,997.08	317,200.96
Finance Commission	48,095.48	39,503.96
Administrative Survey	73,288.48	394.04
✓ Fire Department	8,319,392.48	6,693,987.15
Boats, Purchase, Furnishing and Equipping of	60,019.27	
Buildings, Alterations and Repairs	25,944.87	
Electrical Inspection Division	108,268.79	100,803.12
Health Department	1,167,739.74	951,640.99
Hospital Department	7,502,148.14	4,402,063.87
Installations, Alterations and Repairs	201,405.80	
Sanatorium Division	1,424,694.42	847,363.00
Sanatorium Division, Installations, Alterations and Repairs	96,671.64	
Institutions Department:		
Central Office	64,406.41	56,613.71
Child Welfare Division	606,959.09	63,724.24
Long Island Hospital	1,129,080.32	527,315.30
Long Island Hospital, Special Improvements and Repairs	261,190.77	
Eastern Avenue Wharf	11,663.39	10,103.36
Eastern Avenue Wharf, Docking Facilities	75,000.00	
Steamers	128,702.94	72,870.37
Law Department	235,373.23	223,458.51
Library Department	2,132,297.40	1,718,217.60
Central Library Building Roof, Construction, etc.	25.00	
Central Library Building, Remodeling	6,228.00	
✓ Licensing Board	79,653.13	61,311.44
Mayor, Office Expenses	122,948.32	90,960.39
Municipal Employment Bureau	31,790.32	29,313.71
Park Department	2,123,339.08	1,569,832.01
Cemetery Division	165,517.93	95,965.61
Cemetery Division, Maintenance and Improvement of	60,000.00	60,000.00
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of	184,080.10	184,080.10
Park, Brighton District	25,760.00	
Park and Playground Improvements, etc.	156,199.37	
Reconstruction and Repair of Parkways and Roadways	52,622.08	
Rehabilitation of the Franklin Park Zoo	16,705.45	
South Boston Gymnasium, Equipment	3,241.75	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$1,024.32		\$23.00			
24,985.05	\$2,145.55	24,354.08		\$3,000.00	
5,622.89	392.74	3,750.60		3,500.00	
3,211.09	238.50	8,807.83			
20,185.15	34.10	1,630.93			
9,824.58		901.65			
933.27	243.60	1,463.26			
				420,664.80	
32,182.34	33,715.25	8,607.12	\$32,640.26	5,055.38	
91.30		464.47		3,000.00	
7,182.66	609.58	5,740.38	18.32	7,250.00	
885.40	114.25	351.73			
13.40		132.88			
26,672.57					
1,360.13	243.35	5,960.16			
57.16	37.20				
21,234.09	1,823.14	4,893.55			
16,333.14					
30,011.03					
3,768.63	83.02	645.08			
9,165.63	55.75	36,391.69			
6,468.37	952.66	6,500.69	56.18	786,870.59	
101,820.30	1,023.42	22,239.10	713.30		
7,263.73	161.50	617.87			\$548.42
72,701.50	2.50	190.44			
192,568.76	201,322.84	212,509.07	106,645.33	912,359.33	
56,931.20	3,088.07				
25,944.87					
2,305.44	36.95	2,214.36	9.00	2,899.92	
142,976.31	3,731.00	49,476.78	1,257.36	18,657.30	
419,157.04	390,067.45	2,193,857.28	51,283.11	45,719.39	
201,405.80					
41,674.90	48,002.42	464,707.58	8,572.47	14,374.05	
94,950.99	1,720.65				
1,817.00	410.45	2,065.25		3,500.00	
451,079.52	83,403.95	6,881.05	262.50	1,607.83	
63,229.97	49,761.60	464,424.84	23,359.90	988.71	
260,916.54	274.23				
1,106.37	414.91	29.97	8.78		
				75,000.00	
38,761.01	1,353.44	7,826.19	2,613.49	5,278.44	
4,036.74	1,464.35	4,653.17	10.50	1,749.96	
195,121.65	154,936.54	37,331.62	24,428.27	2,261.72	
25.00					
6,228.00					
11,456.01	529.25	3,852.15	4.28	2,500.00	
2,769.11	127.15	8,570.49	375.22		20,145.96
73.20	3.85	399.64		1,999.92	
254,403.94	34,278.05	168,129.10	75,453.36	21,242.62	
38,323.92	17,527.94	5,471.03	2,019.77	6,209.66	
				25,760.00	
139,191.09	13,683.45	1,482.50	1,842.33		
52,622.08					
16,705.45					
	3,241.75				

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1948

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Police Department	\$9,387,729.65	\$7,695,370.55
Public Buildings Department	937,083.90	523,585.23
City Hall Annex, Emergency Repairs, Steel Framework and Masonry, Market Division	38,496.97	
Municipal Buildings, Oak and Tyler Streets, and J. J. Williams, Alterations, Repairs, etc.	25,238.54	22,550.85
Municipal Building, Charlestown, Alterations, Repairs, etc.	11,562.42	
Oak and Tyler Streets Buildings, Renovate and Remodel	5,261.00	
Public Welfare Department:	8,393.40	
Central Office	13,757,938.84	1,065,658.03
Temporary Home	37,487.43	16,780.13
Wayfarers' Lodge	30,240.89	11,515.46
Public Works Department:		
Central Office	43,118.48	42,248.03
Bridge Service	664,680.31	572,631.90
Bridges, Repairs, etc.	132,742.44	
Ferry Service	276,756.15	190,525.48
Ferry Improvements, etc.	55,433.50	
Lighting Service	1,115,580.56	8,769.33
Paving Service	1,279,307.77	1,060,179.12
Reconstruction of Streets	347,200.97	
Sanitary Service	4,652,926.43	2,113,177.96
Sewer Service	650,169.15	445,252.94
Sidewalks, Construction and Reconstruction of	47,232.80	
Workmen's Compensation Service, Establishment of	9,097.27	5,804.79
Registry Department	112,075.94	86,949.88
Sinking Funds Department	3,072.75	2,400.00
Statistics Department	22,263.10	22,169.25
Street Laying-Out Department	158,670.80	148,348.40
Supply Department	82,861.30	72,296.04
Treasury Department	141,120.82	103,296.36
Weights and Measures Department	68,757.87	62,671.50
Special Items:		
Construction of Buildings and Original Equipment and Furnishings thereof	14,646.97	
Contingent Fund *	510,545.89	42,054.90
Conventions and Entertainment of Distinguished Guests	36,000.00	12,250.23
Federal Public Health Program	19,613.82	19,445.62
Public Celebrations	94,191.34	12,421.35
Public Ways, Construction of	182,607.43	182,607.43
Snow Removal	1,649,131.36	291,084.82
Total City Budget Expenditures (Exhibit B-3)	<u>\$67,097,821.80</u>	<u>\$34,659,326.77</u>

SCHOOL BUDGET

School Committee:		
Salaries of Officers	\$652,335.32	\$652,335.32
Salaries of Supervisors of Attendance	118,857.57	118,857.57
Salaries of Instructors	14,699,712.69	14,699,576.64
Cafeterias — Salaries, Supplies and Incidentals	702,539.93	223,133.65
Salaries of Custodians	1,287,792.67	1,284,558.47
Salaries of Medical Aides	30,034.96	30,034.96
Fuel and Light	750,623.58	
Supplies and Incidentals	985,943.31	
Pensions to Veterans	72,106.26	
Pension to Janitress — Matron	502.00	
Americanization	22,334.65	21,387.48
Vocational Guidance	59,023.06	58,043.74

* See Exhibit B-7.

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$330,089.47	\$219,383.98	\$213,268.30	\$39,029.79	\$890,587.56	
294,566.60	26,121.16	51,861.13	3,683.94	37,265.84	
38,496.97					
1,150.60	16.33	1,474.46	46.30		
11,562.42					
5,261.00					
8,393.40					
87,528.48	6,818.37	66,251.58	683.59	12,530,998.79	
8,513.33	1,195.59	10,917.60	80.78		
4,070.91	1,656.37	12,921.53	76.62		
85.13	4.12	781.20			
43,944.05	2,597.42	8,485.05	28,806.29	8,215.60	
132,742.44					
27,439.53	1,991.76	40,664.44	3,894.59	12,240.35	
55,433.50					
1,106,693.95		117.28			
21,591.86	8,034.55	40,625.94	109,940.88	38,935.42	
320,511.58		162.75	26,526.64		
2,381,381.76	13,468.14	50,801.92	39,977.00	54,119.65	
138,458.84	4,938.28	33,430.27	10,329.48	17,759.34	
47,232.80					
72.80	2,530.40	689.28			
17,159.83	761.55	7,204.68			
250.00		422.75			
	21.00	72.85			
2,103.39	338.28	4,222.91	63.32	3,594.50	
3,619.82	191.84	3,248.32	5.28	3,500.00	
26,012.51	1,170.52	10,641.43			
2,254.09	314.83	2,214.16	53.29	1,250.00	
9,250.00	5,396.97				
233,146.94	1,958.40	6,972.51		226,413.14	
5,137.50		18,612.27			
56.20		112.00			
52,859.36	30.90	28,879.73			
1,317,903.71	3,468.80	31,077.75	5,596.28		
<u>\$9,853,754.41</u>	<u>\$1,353,665.96</u>	<u>\$4,413,682.67</u>	<u>\$600,367.80</u>	<u>\$16,196,329.81</u>	<u>\$20,694.38</u>
				\$136.05	
\$10,728.14	\$10,582.91	\$457,428.65		666.58	
				3,234.20	
219,340.20		527,158.25	\$4,125.13		
300,004.94	192,666.77	323,600.85	168,476.65	1,194.10	
				72,106.26	
				502.00	
535.00		412.17			
		979.32			

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1948

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
School Committee:		
Physical Education	\$417,994.30	\$310,315.63
School Physicians and Nurses	307,923.54	305,373.54
Extended Use of the Public Schools	104,509.05	91,530.17
Pensions to Teachers	338,449.71	
Department of School Buildings:		
Alterations, Repairs, Furniture and Fixtures:		
Administration Expenses — Salaries	243,364.83	243,364.83
Administration Expenses — Office Expenses	21,145.05	
Alterations, Furniture and Equipment for Special Educational Needs	67,649.38	
General Alterations and Repairs	1,227,357.71	
Land and Buildings for Schools:		
Rent of Hired Accommodations	3,769.50	
Total School Budget Expenditures (Exhibit B-3)	<u>\$22,113,969.07</u>	<u>\$18,038,512.00</u>

COUNTY BUDGET

County Court House (Custodian)	\$477,326.22	\$330,981.41
County Buildings	131,090.79	86,464.36
Mortuary Building, North Grove Street — Alterations, Repairs, etc.,	4,894.88	
Jail	303,869.07	205,250.15
Jail Improvements	2,421.50	
Supreme Judicial Court	61,707.44	55,175.02
Superior Court:		
Civil Session, General Expenses	461,002.94	284,917.10
Civil Session, Clerk's Office	251,617.25	237,397.47
Criminal Session	575,600.28	375,713.43
Probate Court	42,987.61	12,758.32
Municipal Court, City of Boston	612,235.54	552,233.12
District Courts:		
Brighton	36,251.01	30,370.98
Charlestown	44,723.29	38,478.78
Chelsea	49,623.28	44,431.51
Dorchester	62,576.99	54,515.58
East Boston	43,610.07	36,868.74
Roxbury	154,714.98	131,507.76
South Boston	48,760.43	44,207.73
West Roxbury	54,643.07	45,135.28
Boston Juvenile Court	46,034.74	41,044.56
Registry of Deeds	303,179.91	277,048.01
Index Commissioners	30,796.12	29,843.00
Insanity Cases	46,514.35	
Medical Examiner Service:		
Northern Division	30,881.91	27,557.29
Southern Division	22,574.20	17,584.49
Associate Medical Examiner Service:		
Northern Division	4,330.41	3,249.96
Southern Division	3,644.96	2,984.96
Miscellaneous Expenses:		
Auditing Department	26,049.33	25,305.65
Budget Department	18,290.47	17,882.90
Collecting Department	899.96	899.96
Sheriff	5,078.84	4,475.04
Treasury Department	5,764.96	5,764.96
Social Law Library	1,000.00	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$40,865.01 2,550.00 3,295.29	\$52,302.26	\$14,511.40 9,683.59		\$338,449.71	
10,395.95		10,749.10			
57,684.51 1,176,629.47 3,769.50	9,964.87 50,728.24				
<hr/> \$1,825,798.01	<hr/> \$316,245.05	<hr/> \$1,344,523.33	<hr/> \$172,601.78	<hr/> \$416,288.90	
\$78,082.83 33,312.86 4,894.88 17,877.97 2,421.50 5,706.59	\$12,180.10 4,194.25 7,781.65 167.00	\$48,989.42 6,676.00 60,390.87 658.83	\$6,217.66 443.32 6,458.00	\$874.80 6,110.43	
167,441.12 3,918.92 176,156.32 13,472.99 11,960.29	3,032.28 1,132.37 1,386.95 1,143.70 5,040.87	4,120.77 9,168.49 17,439.08 15,612.60 20,438.60		1,491.67 4,904.50 22,562.66	
1,453.75 2,388.71 2,310.43 2,627.51 2,181.96 9,971.34 2,416.73 1,961.21 3,637.17 5,304.30 362.50 46,415.61	263.90 410.32 368.48 190.00 315.10 773.20 402.25 36.25 363.83 3,868.25	2,122.34 2,105.14 2,492.96 2,108.66 2,494.31 4,781.28 1,733.72 1,760.41 989.18 15,859.31 590.62 98.74	19.90	2,040.04 1,340.34 3,135.24 1,749.96 7,681.40 5,749.92 1,100.04	
2,283.90 4,092.64	420.39 196.15	609.83 700.92		10.50	
1,023.50 625.00		56.95 35.00			
398.94	28.00 42.00	316.74 365.57			
475.00		128.80			
1,000.00					

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1948

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Penal Institutions Department:		
Central Office	\$54,972.19	\$53,124.97
House of Correction	695,936.37	310,132.05
House of Correction, Special Improvements and Repairs	46,875.97	
Special Items:		
Contingent Fund	9,386.60	
Total County Budget Expenditures (Exhibit B-3)	<u>\$4,771,867.93</u>	<u>\$3,383,304.54</u>
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
City Loans, Serial	\$7,660,500.00	
County Loans, Serial	129,000.00	
City Loans, Sinking Fund	2,345,900.00	
Rapid Transit	6,000.00	
Redemption of Floating Debt:		
Temporary Loans Borrowed in 1947	4,000,000.00	
Temporary Loans Borrowed in 1948	40,000,000.00	
Interest Payments:		
City Debt	878,982.75	
Refunded Interest	448,647.42	
Temporary Loans	249,947.26	
County Debt	29,137.50	
Hyde Park Street Railway Debt	13,317.50	
Total Debt Requirements Expenditures (Exhibit B-3)	<u>\$55,761,432.43</u>	
PENSION ACCUMULATION FUND		
Tax Levy Appropriation	\$1,838,083.00	
Teachers' Pensions from Commonwealth	344,073.08	
Total Expenditures (Exhibit B-3)	<u>\$2,182,156.08</u>	
STATE TAX AND ASSESSMENTS		
Auditing Municipal Accounts	\$24,114.21	
Smoke Inspection	19,187.69	
Charles River Bridge	7,454.54	
State Examination of Retirement System	3,284.62	
Expenses Dividing Counties into Representative Districts	432.69	
Total Expenditures (Exhibit B-3)	<u>\$54,473.75</u>	
METROPOLITAN DISTRICT ASSESSMENTS		
Metropolitan Parks	\$414,845.07	
Metropolitan Sewers (North)	127,368.52	
Metropolitan Sewers (South)	248,748.98	
Charles River Basin	151,218.31	
Boston Metropolitan District	3,330.59	
Total Expenditures (Exhibit B-3)	<u>\$945,511.47</u>	
METROPOLITAN TRANSIT AUTHORITY ASSESSMENTS		
Metropolitan Transit Authority Deficits (Exhibit B-3), State Assessment,	<u>\$459,916.61</u>	
Boston Elevated Railway Legal Expenses, (Exhibit B-3), State Assessment,	<u>\$2,993.17</u>	
Boylston Street Subway, Acts of 1930, Rental Deficit (Exhibit B-3), State Assessment	<u>\$225,570.24</u>	

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SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$799.89	\$213.41	\$833.92			
31,492.72	31,498.14	286,849.46	\$21,972.96	\$13,991.04	
46,875.97					
9,386.60					
<hr/>					
\$694,731.65	\$75,448.84	\$510,528.52	\$35,111.84	\$72,742.54	
<hr/>					

\$344,073.08

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1948

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
REFUNDS		
City Activities:		
Mayor's Office, State's Share of Sunday Licenses	\$39,780.00	
Health Department, Licenses	8,000.00	
Street Laying-Out Permits	932.23	
Ashes and Garbage Tickets	670.15	
Building Department, Permits	664.00	
Board of Real Estate Commissioners, Forfeited Deposit	500.00	
Liquor Licenses	200.00	
General Revenue Discount	124.21	
Mayor's Office, Licenses	46.00	
Board of Real Estate Commissioners, Rent	35.00	
Police Department, Licenses	16.00	
Licensing Board, License	10.00	
Contingent Fund, Receipt	7.50	
Ferry Service Tolls	3.08	
Dog License	2.00	
Total Expenditures (Exhibit B-3)	<u>\$50,990.17</u>	
County Activities:		
Refunded Bail	\$5,000.00	
Refunded Fine Paid to Complainant	41.10	
Total Expenditures (Exhibit B-3)	<u>\$5,041.10</u>	
Taxes:		
Real and Personal Property	\$6,949,422.88	
Motor Vehicle Excise	4,963.49	
Refunded Tax Titles, General Revenue	1,287.19	
Total Expenditures (Exhibit B-3)	<u>\$6,955,673.56</u>	
MISCELLANEOUS		
Overlay Deficits	\$7,571,547.58	
Damages by Dogs	11,708.06	
Premiums on Permanent Loans	5,923.53	
Total Expenditures (Exhibit B-3)	<u>\$7,589,179.17</u>	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual
Services

Equipment

Supplies

Materials

Special
Items

Incidentals

SCHEDULE B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1948

Cash Balance, January 1, 1948 (Exhibit A-2, Columns 2-3-4)	\$2,739,427.74
Transfer from Water Surplus for Debt Redemption	1,456,238.67
Transfers from Special Revenue Funds	154,397.49

RECEIPTS

Taxes:

Levy of 1948	\$77,619,152.61	
Levies of prior years	6,602,763.08	
Tax Titles and Possessions	592,634.72	
	<hr/>	\$84,814,550.41

Departmental Receipts:

City of Boston	\$12,249,031.20	
County of Suffolk	550,747.08	
Schools	1,833,315.05	
	<hr/>	14,633,093.33

Distributions by Commonwealth:

Income Tax	\$5,126,801.21	
Corporation Tax	4,569,815.96	
Pensions to Teachers	612,255.52	
Reimbursement in Lieu of Taxes	73,844.38	
Boxing Commission	9,027.20	
Meal Tax	275,124.80	
Court House Maintenance	99,975.34	
	<hr/>	10,766,844.41

Loans:

Anticipation of Revenue	\$50,000,000.00	
Municipal Relief Loan	1,350,000.00	
	<hr/>	51,350,000.00

Miscellaneous:

Sinking Funds Commission for Redemption of Debt,	\$2,435,213.78	
State-Boston Retirement System Pension Fund	360,000.00	
Premium on Permanent Loans	148,065.20	
Accrued Interest	12,060.28	
	<hr/>	2,955,339.26

	<hr/>	164,519,827.41
Total Receipts		\$168,869,891.31

DISBURSEMENTS

Maintenance and Operation of Regular Departmental Activities:

Personal Service	\$56,081,143.31	
Contractual Services	12,374,284.07	
Equipment	1,745,359.85	
Supplies	6,268,734.52	
Materials	808,081.42	
Incidentals	20,694.38	
	<hr/>	\$77,298,297.55

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS
CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED DECEMBER 31, 1948

Special Departmental Charges:

Care of Dependents	\$2,033,175.26	
Old Age Assistance	7,452,079.16	
Aid to Dependent Children	3,045,000.00	
Non-contributory Pensions and Annuities	2,257,639.35	
State and Military Aid	783,317.02	
Workmen's Compensation	64,399.30	
State Grant — Pensions to Teachers	612,255.52	
Military and Armory	30,933.25	
Payment of Claims	189,342.22	
Reimbursement to Employees for Damage Awards	36,519.92	
State-Boston Retirement System Pension Fund	420,664.80	
Eastern Avenue Wharf, Docking Facilities	75,000.00	
Park, Brighton District	25,760.00	
Miscellaneous	3,348.53	
		\$17,029,434.33

Debt Requirements:

Redemption of funded debt	\$10,141,400.00	
Redemption of floating debt	44,000,000.00	
Interest	1,620,032.43	
		55,761,432.43

Pension Accumulation Fund		1,838,083.00
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State Charges:

State Tax and Assessments	\$54,473.75	
Metropolitan District Assessments	945,511.47	

		999,985.22
Metropolitan Transit Authority Deficits		688,480.02
Refunds		7,011,704.83
Premiums on Permanent Loans		5,923.53
Damages by Dogs		11,708.06

Transfers:

To Special Revenue Funds	\$22,348.85	
To Capital Improvement Funds	58,655.64	
		81,004.49

Total Disbursements		\$160,726,053.46
Cash Balance, December 31, 1948 (Exhibit A-2, Columns 2-3-4)		\$8,143,837.85

SCHEDULE B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Property and Poll Tax Accounts
Fiscal Year Ended December 31, 1948

DEBITS

YEAR OF LEVY	Balances From 1947	Commitments	Reinstated Taxes	Reinstated Abatements	Abatements After Payments
1940 and Prior, . . .	\$1,528,750.93		\$7,553.54		\$5,137.30
1941	575,584.74		91.08		5,198.80
1942	589,935.67		123.00		147,202.30
1943	525,982.24		348.50		268,177.90
1944	571,146.77		607.23	\$1,596.00	411,587.29
1945	585,360.78		16,524.00	297.50	743,778.74
1946	891,643.38		6,403.40	84.00	993,318.85
1947	5,312,033.63		1,164.85	93.00	1,645,500.24
1948		\$85,012,941.66			1,086,713.07
Totals	\$10,580,438.14	\$85,012,941.66	\$32,815.60	\$2,070.50	\$5,306,614.49

SCHEDULE B-4
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ANALYSIS OF PROPERTY AND POLL TAX ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1948

CREDITS

Adjustments	Receipts	Transfers to Tax Titles	Abatements	Adjustments	Balances to 1949
\$4.00	\$456,886.50	\$276.08	\$568,091.67		\$516,191.52
	234,568.55	269.28	5,507.68		340,529.11
	261,734.47	278.80	148,010.00	\$166.50	327,071.20
	270,825.78	278.80	269,621.10	576.00	253,206.96
	295,912.80	410.97	463,342.93	228.60	225,041.99
	321,694.15	437.75	798,491.95	1,379.50	223,957.67
	512,130.40	120,880.04	1,083,046.00	3,158.83	172,234.36
	3,521,084.66	376,359.45	2,253,065.67	3,522.45	804,759.49
	76,881,391.65		2,692,419.12		6,525,843.96
\$4.00	\$82,756,228.96	\$499,191.17	\$8,281,596.12	\$9,031.88	\$9,388,836.26

SCHEDULE B-5
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Changes in Surplus Account
Fiscal Year Ended December 31, 1948

Surplus as of December 31, 1947 \$12,669,866.39

Additions:

Excess Receipts over Estimates (Exhibit B-2):

Departmental Revenues — City	\$993,748.70	
Departmental Revenues — County	67,489.39	
School Committee	69,299.84	
Motor Vehicle Excise Taxes	428,816.38	
Excise Tax on Foreign Ships	333.33	
Boston Housing Authority	33,469.78	
State Boxing Commission	9,027.20	
Corporation Tax	48,726.27	
Reimbursement for Loss of Taxes on State-owned Lands	3,569.05	
Taxes — Chapter 59, Section 5A	2,259.30	
		\$1,656,739.24

Unexpended Balances Remaining in Treasury (Exhibit B-3):

City Departments	\$870,607.83	
County Departments	65,182.40	
Debt Requirements	40,423.87	
Miscellaneous	6,301.59	
		982,515.69
Tax Titles, General Revenue — Receipts		324,779.72
Tax Possessions — Receipts		267,855.00
Reinstated Taxes (Schedule B-4)		32,815.60
Tax Title Abatements Charged to Overlays (Schedule C-3)		115,466.10

Transfers from:

Equipment Replacement Reserve	222.77
Typewriter Replacement Reserve	41.73

Motor Vehicle Excise Tax Refunds charged to Estimated Receipts in Prior Years	1,128.14
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Supplementary Assessments:

Commonwealth of Massachusetts	\$16,223.45	
Town of Brookline	90.78	
Real, personal and poll taxes	18,046.06	
		34,360.29
		3,415,924.28
		\$16,085,790.67

Decreases:

Deficits in Estimated Receipts (Exhibit B-2):

Courthouse Maintenance	\$25,024.66	
Income Tax	135,127.16	
Meal Tax (Old Age Assistance)	142.27	
Gas and Electric Franchise	61.19	
		\$160,355.28

Excess School Receipts Reserved for Appropriation in

1949 (Chapter 206, Acts of 1919) (Exhibit B-2)	\$69,299.84	
Taxes Transferred to Tax Titles (Schedule B-4)	499,191.17	
Appropriation from Surplus for Overlay Deficits	5,000,000.00	
Tax Titles, General Revenue — Refunds	1,287.19	
Miscellaneous Debit Adjustments	15,037.70	
		5,584,815.90
		5,745,171.18

Surplus as of December 31, 1948	\$10,340,619.49
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SCHEDULE B-6
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1948

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Sept. 21, 1948	Building Department.....	Assessing Department.....	\$15,600.00	
Nov. 24, 1948	Reserve Fund.....	Assessing Department.....	14,992.33	\$30,592.33
Dec. 22, 1948	Reserve Fund.....	State-Boston Retirement System Expense Fund.....		2,600.00
Oct. 18, 1948*	Dec. 31, 1948	Hospital Department.....	Boston Traffic Commission.....		1,000.00
Nov. 10, 1948	Reserve Fund.....	Boston Housing Authority—South Boston Project.....	\$96,132.00	
Nov. 10, 1948	Finance Commission.....	Boston Housing Authority—South Boston Project.....	84,554.92	180,686.92
Nov. 10, 1948	Dec. 31, 1948	Hospital Department.....	City Clerk Department.....	\$385.00	
July 20, 1948	Reserve Fund.....	City Clerk Department.....	139.80	524.80
Nov. 10, 1948	Dec. 30, 1948	City Council Proceedings.....	City Council.....	\$5,316.74	
Nov. 10, 1948	Reserve Fund.....	City Council.....	1,000.00	
Nov. 10, 1948	Dec. 30, 1948	Reserve Fund.....	City Council.....	300.00	6,616.74
Nov. 10, 1948	Dec. 31, 1948	Police Department.....	City Council Proceedings.....		3,700.00
Nov. 10, 1948	Dec. 31, 1948	Hospital Department.....	City Documents.....	\$15,000.00	
Nov. 24, 1948	Board of Real Estate Commissioners	City Documents.....	5,500.00	20,500.00
Dec. 14, 1948	Police Department.....	Collecting Department.....		4,000.00
Dec. 14, 1948	Dec. 31, 1948	Hospital Department.....	Fire Department.....		105,000.00
Dec. 14, 1948	Hospital Department.....	Health Department.....	\$16,000.00	
Dec. 14, 1948	Hospital Department.....	Health Department.....	2,333.92	18,333.92
Nov. 10, 1948	Institutions Department:	Hospital Department—Sanatorium Division.....		18,100.00
Nov. 24, 1948	Long Island Hospital.....	Institutions Department:		
Nov. 24, 1948	Long Island Hospital.....	Central Office.....	\$1,030.00	
Oct. 26, 1948	Long Island Hospital.....	Central Office.....	325.00	1,355.00
Oct. 26, 1948	Dec. 30, 1948	Long Island Hospital.....	Child Welfare Division.....	\$10,000.00	
Oct. 26, 1948	Dec. 31, 1948	Long Island Hospital.....	Child Welfare Division.....	835.00	
Oct. 26, 1948	Long Island Hospital.....	Child Welfare Division.....	12,000.00	22,835.00
Dec. 22, 1948	Public Works Department—Sanitary Service.....	Law Department.....		1,230.00
Dec. 22, 1948	Dec. 31, 1948	Hospital Department.....	Library Department.....		250.00
June 14, 1948	Sales of City Property—General.....	Central Library Building Remodeling.....		39,000.00
Dec. 14, 1948	Dec. 28, 1948	Building Department.....	Mayor, Office Expenses.....	\$7,500.00	
Dec. 14, 1948	Hospital Department.....	Mayor, Office Expenses.....	5,000.00	12,500.00
Oct. 19, 1948	Reserve Fund.....	Park Department.....		7,500.00
Sept. 21, 1948	Sales of City Property—General.....	Park Department—Park, Brighton District.....		25,760.00
Nov. 10, 1948	Parking Meter Fees.....	Police Department.....		6,540.90
Sept. 21, 1948	County Buildings.....	Public Buildings Department.....	\$5,000.00	
Nov. 24, 1948	County Buildings.....	Public Buildings Department.....	9,000.00	
Dec. 1, 1948	Board of Real Estate Commissioners	Public Buildings Department.....	178.55	
Dec. 14, 1948	Police Department.....	Public Buildings Department.....	5,000.00	
Dec. 14, 1948	Dec. 31, 1948	Hospital Department.....	Public Buildings Department.....	1,100.00	
Dec. 14, 1948	Dec. 31, 1948	Hospital Department.....	Public Buildings Department.....	4,615.00	
Dec. 14, 1948	Dec. 31, 1948	Reserve Fund.....	Public Buildings Department.....	2,500.00	
Dec. 14, 1948	Dec. 31, 1948	Hospital Department.....	Public Buildings Department.....	2,433.40	
Dec. 14, 1948	Dec. 31, 1948	Hospital Department.....	Public Buildings Department.....	684.24	30,511.19
Nov. 24, 1948	Dec. 31, 1948	Public Buildings Department: Municipal Buildings, Oak and Tyler Streets and J. J. Williams, Alterations, Repairs, etc.....	Oak and Tyler Streets Buildings, Renovate and Remodel.....		895.50
Nov. 24, 1948	Board of Real Estate Commissioners	Market Division.....	\$350.00	
Dec. 22, 1948	Public Works Department—Sanitary Service.....	Market Division.....	243.86	
Dec. 22, 1948	Dec. 31, 1948	Hospital Department.....	Market Division.....	118.97	712.83

* Rescinded by order of the City Council approved by the Mayor, November 10, 1948.

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1948

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
June 29, 1948		Public Welfare Department: Installation of Federal Surplus Commodity Stamp Plan.....	Public Welfare Department: Central Office.....	\$5,026.00	
July 20, 1948		Installation of Federal Surplus Commodity Stamp Plan.....	Central Office.....	569.00	
	Dec. 30, 1948	Wayfarers' Lodge.....	Central Office.....	3,465.00	\$9,060.00
June 29, 1948		Installation of Federal Surplus Commodity Stamp Plan.....	Temporary Home.....	\$4,500.00	
July 20, 1948		Installation of Federal Surplus Commodity Stamp Plan.....	Temporary Home.....	200.00	
Dec. 1, 1948		Central Office.....	Temporary Home.....	2,000.00	
	Dec. 28, 1948	Wayfarers' Lodge.....	Temporary Home.....	390.00	7,090.00
Dec. 1, 1948		Central Office.....	Wayfarers' Lodge.....		1,665.00
	Dec. 31, 1948	Public Works Department: Workmen's Compensation Service, Establishment of.....	Public Works Department: Central Office.....		1,600.00
July 20, 1948		Bridges, Repairs, etc.....	Bridge Service.....	\$15,000.00	
Dec. 7, 1948		Bridges, Repairs, etc.....	Bridge Service.....	2,000.00	17,000.00
	Dec. 31, 1948	Sanitary Service.....	Lighting Service.....		10,680.54
Nov. 10, 1948		Sanitary Service.....	Sidewalks, Construction and Reconstruction of.....		15,000.00
Oct. 7, 1948		Sanitary Service.....	Sewer Service.....		17,000.00
Sept. 8, 1948		Auditing Department.....	Sinking Funds Department.....		75.00
	Dec. 31, 1948	Hospital Department.....	Statistics Department.....		69.25
Nov. 10, 1948		Finance Commission.....	Treasury Department.....		1,500.00
Dec. 7, 1948		City Debt Requirements—Interest..	Contingent Fund.....	\$30,000.00	
	Dec. 31, 1948	Hospital Department.....	Contingent Fund.....	97,080.32	127,080.32
Nov. 24, 1948		Public Works Department: Workmen's Compensation Service, Establishment of.....	Conventions and Entertainment of Distinguished Guests.....	\$2,000.00	
	Dec. 28, 1948	Hospital Department.....	Conventions and Entertainment of Distinguished Guests.....	3,000.00	
	Dec. 31, 1948	Hospital Department.....	Conventions and Entertainment of Distinguished Guests.....	1,000.00	6,000.00
	Dec. 31, 1948	Hospital Department.....	Federal Public Health Program....	\$2,277.02	
	Dec. 31, 1948	Hospital Department.....	Federal Public Health Program....	336.80	2,613.82
Sept. 8, 1948		Conventions and Entertainment of Distinguished Guests.....	Public Celebrations.....	\$10,000.00	
Nov. 24, 1948		Public Works Department: Workmen's Compensation Service, Establishment of.....	Public Celebrations.....	2,000.00	
	Dec. 28, 1948	Hospital Department.....	Public Celebrations.....	2,000.00	14,000.00
Nov. 10, 1948		Boston Housing Authority—South Boston Project.....	Reserve Fund.....		96,132.00
			Total — City Budget.....		<u>\$867,311.06</u>
Dec. 31, 1948*		Salaries of Instructors.....	Cafeterias—Salaries, Supplies and Incidentals.....		\$10,000.00
Dec. 31, 1948*		Salaries of Instructors.....	Fuel and Light.....		15,000.00
Dec. 31, 1948*		Salaries of Instructors.....	Supplies and Incidentals.....		20,000.00
Aug. 30, 1948*		Salaries of Instructors.....	Pension to Janitress-Matron.....		70.00
Dec. 6, 1948*		Salaries of Instructors.....	Vocational Guidance.....		3,000.00
Dec. 6, 1948*		Salaries of Instructors.....	School Physicians and Nurses.....		27,000.00
Dec. 6, 1948*		Salaries of Instructors.....	Extended Use of Public Schools..		11,600.00
Dec. 31, 1948*		Department of School Buildings: Administration Expenses—Office Expenses.....	Department of School Buildings: General Alterations and Repairs,	\$3,000.00	

* School Committee Order.

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1948

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
		Alterations, Furniture and Equipment for Special Educational Needs.....	General Alterations and Repairs...	\$5,000.00	\$8,000.00
			Total — School Committee.....		\$124,670.00
Sept. 8, 1948		Public Buildings Department.....	County Buildings.....	\$3,000.00	
Dec. 29, 1948		Public Buildings Department.....	County Buildings.....	435.00	
Dec. 31, 1948		Probate Court.....	County Buildings.....	75.65	
Dec. 31, 1948		Miscellaneous Expenses—Auditing Department.....	County Buildings.....	518.03	\$4,028.68
Nov. 24, 1948		Jail Improvements.....	Jail.....		9,350.10
Mar. 31, 1948		Contingent Fund.....	Supreme Judicial Court.....		1,000.00
Dec. 31, 1948		Penal Institutions Department: House of Correction.....	Superior Court, Civil Session, General Expenses.....		1,724.75
Dec. 31, 1948		Superior Court, Civil Session, General Expenses.....	Superior Court, Civil Session, Clerk's Office.....		177.10
Dec. 1, 1948		Superior Court, Civil Session, General Expenses.....	Superior Court, Criminal Session..		4,200.00
Dec. 31, 1948		Miscellaneous Expenses—Auditing Department.....	East Boston District Court.....		273.60
Dec. 22, 1948		Miscellaneous Expenses—Auditing Department.....	Municipal Court, South Boston District.....		301.00
Nov. 24, 1948		Supreme Judicial Court.....	Municipal Court, Roxbury District,	\$1,500.00	
Nov. 24, 1948		Superior Court, Civil Session, Clerk's Office.....	Municipal Court, Roxbury District,	1,000.00	2,500.00
Dec. 7, 1948		County Courthouse (Custodian)....	Municipal Court, West Roxbury District.....	\$500.00	
Dec. 31, 1948		Penal Institutions Department: House of Correction.....	Municipal Court, West Roxbury District.....	48.01	548.01
Dec. 31, 1948		Supreme Judicial Court.....	Boston Juvenile Court.....		521.31
Dec. 22, 1948		Miscellaneous Expenses—Budget Department.....	Registry of Deeds.....		544.25
Dec. 31, 1948		Penal Institutions Department: House of Correction.....	Insanity Cases.....		1,406.35
Dec. 1, 1948		Probate Court.....	Medical Examiner Service, Southern Division.....		680.00
July 20, 1948		Contingent Fund.....	Associate Medical Examiner Service, Southern Division.....		840.00
Dec. 31, 1948		Jail.....	Miscellaneous Expenses, Sheriff.....		75.04
Oct. 7, 1948		County Courthouse (Custodian)....	Contingent Fund.....	\$1,500.00	
Oct. 7, 1948		Supreme Judicial Court.....	Contingent Fund.....	1,500.00	
Dec. 1, 1948		Penal Institutions Department: House of Correction.....	Contingent Fund.....	3,000.00	
Dec. 31, 1948		House of Correction.....	Contingent Fund.....	1,726.60	7,726.60
			Total — County Budget.....		\$35,896.79
Mar. 11, 1948*		Water Service Surplus Receipts....	City Loans, Redemption of.....	\$1,456,238.67	
Dec. 31, 1948		Premium on Permanent Loans.....	City Loans, Redemption of.....	142,141.67	
Dec. 31, 1948		Hospital Department.....	City Loans, Redemption of.....	537.83	\$1,598,918.17
			Total — Debt Requirements.....		\$1,598,918.17

* Chapter 324, Acts of 1914, Section 1.

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1948

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	Dec. 31, 1947	School Committee Receipts. Exhibit C-2:	Damages by Dogs, etc. Exhibit B-3:		\$11,708.06
		Election Department, Suspense Account.	Election Department, Suspense Account.		189.00
		Tuberculosis Control (Hospital Department)	Tuberculosis Control (Hospital Department)		592.95
		Unliquidated Reserve — 1944 — City	Unliquidated Reserve — 1944 — City		5,272.18
		Unliquidated Reserve — 1944 — County	Unliquidated Reserve — 1944 — County		247.46
			Total — Miscellaneous.		<u>\$18,009.65</u>

SCHEDULE B-7
City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Contingent Fund Expenditures
Fiscal Year Ended December 31, 1948

Payment of Claims		\$189,342.22
Resulting from Executions of Court	\$164,534.43	
Based on City Council Orders	24,807.79	
Expert Testimony in tax appeal cases before Board of Appeal		67,283.24
Administrative expenditures authorized under City Council Orders		46,545.44
Federal Bond Allotment Plan	\$33,026.51	
Care and Registration of Veterans' Graves	11,073.49	
Board of Zoning Adjustment	1,167.84	
Temporary War Memorial	460.18	
Rent and Housing Committee	370.57	
Abatement of Health Nuisances	369.50	
Preservation and Care of Old Records	59.50	
Rededication Week	17.85	
Middlesex County Training School		45,331.75
Reimbursements to Employees for Damage Awards		36,519.92
Resulting from Executions of Court	\$25,846.38	
Based on City Council Orders	10,673.54	
Legal Expenses of Experts retained by Law Department		35,559.77
Examination of Tax Titles		33,769.25
Examinations by and Testimony of Physicians		12,506.96
Land Court Recording Fees		11,059.29
Photographic Services		6,482.50
Witness Fees		6,261.60
Printing of Briefs		5,189.63
Reimbursement to Plaintiffs in Boston Common Case		4,914.27
Advertising Elections		1,896.56
Constable Services		1,746.54
Services of Bond Counsel		1,325.00
Travel Expenses in connection with hearings outside city		1,123.83
Recording Deeds		1,002.20
Workmen's Compensation Agent		900.00
Pension Payment		500.00
Index Bureau		450.00
Telephone Charges		250.50
Miscellaneous		585.42
Total Expenditures		<u><u>\$510,545.89</u></u>



SECTION C
SPECIAL REVENUE FUNDS

EXHIBIT C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Balance Sheet
December 31, 1948

ASSETS

Cash in Treasury		\$5,627,330.53
Accounts Receivable:		
Tax Titles — Taxes and Assessments	\$1,829,104.66	
Tax Titles — on Water Rates	111,589.32	
Tax Possessions	1,751,236.31	
		3,691,930.29
Departmental Commitments:		
Printing Department	\$72,509.54	
City Record	4,123.25	
House of Correction, Industries	11,666.06	
Sumner Traffic Tunnel, Tolls20	
		88,299.05
Water Rates and Services	\$1,146,753.06	
Water Added to Taxes — 1948 and Prior	217,049.16	
		1,363,802.22
Total		<u>\$10,771,362.09</u>

EXHIBIT C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
BALANCE SHEET
DECEMBER 31, 1948

LIABILITIES AND RESERVES

Appropriation Balances:	
Rapid Transit Interest and Sinking Funds	\$264,461.71
Federal Hospital Grants	60,427.25
Federal Health Grants	27,482.23
Water Service	93,811.05
House of Correction, Industries	3,642.13
Federal Welfare Grants	180,249.24
Sumner Traffic Tunnel	4,298.18
Traffic Tunnel, Debt Requirements, Interest	1,278.75
Parking Facilities Fund	98,786.28
Traffic Tunnel Plans, Chapter 567, Acts of 1946	10,168.89
	<hr/>
	\$744,605.71
Warrants Payable:	
General Revenue	2,550,233.08
Debt Due and Unpaid	
Sumner Traffic Tunnel Excess Receipts	66,000.00
	68,597.04
Reserved Accounts:	
Withholding Tax Deductions	\$541,780.61
Pay Roll Deductions — Federal Savings Bonds	104,725.84
Unliquidated Reserve — 1948 and prior	276,056.66
Duplicates and Overpayments	110,263.57
Sales of City Property:	
General	\$56,848.38
Schools	103,198.42
Water	17,200.00
	<hr/>
	177,246.80
Pay Roll Tailings	48,442.39
Street Openings Account	32,145.70
Water Division Deposit Account	32,366.00
Park Department, Suspense Account	4,553.71
Interest Tailings	3,463.75
Tax Titles to be Refunded	1,771.28
Tellers' Adjustment Account	1,718.01
Unclaimed Money	2,056.63
Collecting Department, Suspense Account	693.73
Special Guarantee Deposit Account	1,600.00
Blue Cross Deductions	27,626.75
Fire Department Credit Union	7,515.40
	<hr/>
	1,374,026.83
Revenues Available When Collected:	
Accounts Receivable	\$3,690,159.01
Water	1,363,802.22
Departmental Commitments	88,299.05
	<hr/>
	5,142,260.28
Surplus — Available for Appropriation:	
Water Service	825,639.15
	<hr/>
Total	<u><u>\$10,771,362.09</u></u>

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1948

DEPARTMENT OR ACTIVITY	Balances From 1947	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1948	To	From
INCOME DEPARTMENTS				
City Record, Publication of		\$23,335.69	\$18,994.03	
Printing Department		727,150.61	3,354.82	
Sumner Traffic Tunnel	\$76,668.74	1,776,655.00		
Maintenance and Operation	\$428,733.58			
Interest	836,876.25			
Excess Receipts to Board of Sink- ing Fund Commissioners	514,818.69			
Water Service	1,502,883.32	4,781,873.18		\$1,456,238.67
Auditing Department	\$800.00			
Collecting Department	198,090.02			
Public Works Department	1,987,232.46			
Serial Loans	36,000.00			
Interest	7,737.50			
Metropolitan District Assess- ment	1,678,390.60			
Refunded Water Rates	817.05			
Sales of Water Property	9,200.00	8,000.00		
Penal Institutions Department:				
Industries — General	11,492.88	42,071.22		
Totals — Income Departments	\$1,600,244.94	\$7,359,085.70	\$22,348.85	\$1,456,238.67
DEBT REQUIREMENTS				
Rapid Transit Interest and Sinking Fund	\$807,583.62	\$2,190,383.74		
Traffic Tunnel Retirement Loan — Interest	1,270.00	280,787.50		
Totals — Debt Requirements	\$808,853.62	\$2,471,171.24		
FEDERAL GRANTS				
Public Welfare Department:				
Aid to Dependent Children	\$326.32	\$1,027,605.81		
Aid to Dependent Children, Administration Expenses	32,346.45	99,865.12		
Old Age Assistance	1,713.63	4,655,481.49		
Old Age Assistance, Administration Expenses	8,931.36	470,190.83		
Health Department:				
Health Education, No. 7	1,341.84	1,525.00		
Social Disease Control, No. 7	843.98	1,900.00		
Tuberculosis Control, No. 1	675.00			
Tuberculosis Control, No. 2	24,736.79			
Tuberculosis Control, No. 3	11,020.17			
Tuberculosis Control, No. 4	9,257.06	14,650.00		
Hospital Department:				
Cadet Nursing Program	25,159.59			
Surgical Building, Plans	55,000.00			
Nurses' Home, Plans	3,136.23	12,500.00		
Tuberculosis Control	2,595.79	8,162.32		\$592.95
Veterans' Training	1,310.05	36,039.50		

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1948

Total Amount Available	Expenditures (Schedule C-2)			Balances	
	Cash	Warrants Payable	Total	Unexpended	Uncumbered
\$42,329.72	\$39,251.39	\$3,078.33	\$42,329.72		
730,505.43	719,678.51	10,826.92	730,505.43		
1,853,323.74	1,777,636.72	2,791.80	1,780,428.52	\$4,298.18	\$68,597.04
4,828,517.83	3,787,324.96	121,742.67	3,909,067.63	93,811.05	825,639.15
17,200.00				17,200.00	
53,564.10	45,600.40	4,321.57	49,921.97	3,642.13	
\$7,525,440.82	\$6,369,491.98	\$142,761.29	\$6,512,253.27	\$118,951.36	\$894,236.19
\$2,997,967.36	\$2,733,505.65		\$2,733,505.65	\$264,461.71	
282,057.50	280,778.75		280,778.75	1,278.75	
\$3,280,024.86	\$3,014,284.40		\$3,014,284.40	\$265,740.46	
\$1,027,932.13	\$1,027,932.13		\$1,027,932.13		
132,211.57	83,972.19	\$83.82	84,056.01	\$48,155.56	
4,657,195.12	4,656,000.00		4,656,000.00	1,195.12	
479,122.19	341,418.17	6,805.46	348,223.63	130,898.56	
2,866.84	2,866.84		2,866.84		
2,743.98	2,743.98		2,743.98		
675.00	675.00		675.00		
24,736.79	146.79		146.79	24,590.00	
11,020.17	11,020.17		11,020.17		
23,907.06	21,014.83		21,014.83	2,892.23	
25,159.59	15,711.94	984.28	16,696.22	8,463.37	
55,000.00	24,000.00		24,000.00	31,000.00	
15,636.23	7,000.00		7,000.00	8,636.23	
10,165.16	8,204.00		8,204.00	1,961.16	
37,349.55	26,451.37	531.69	26,983.06	10,366.49	

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1948

DEPARTMENT OR ACTIVITY	Balances From 1947	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1948	To	From
Long Island Hospital:				
Chronic Hospital Plans	\$2,220.00	\$19,700.00		
Tuberculosis Control	100.00			
Totals — Federal Grants	\$180,714.26	\$6,347,620.07		\$592.95
MISCELLANEOUS				
Betterments		\$89,613.04		
Blue Cross Deductions	\$11,808.87	368,577.77		
Collecting Department, Suspense Account	550.62	154.90		
Debt Drawn for and Unpaid	37,000.00		\$65,000.00	
Duplicates and Overpayments	124,650.19	46,760.23		
Election Department — Suspense Account		1,021.19		\$189.00
Equipment Replacement Reserve	297.70			41.73
Fire Department Credit Union Deductions		59,181.40		
Foreclosed Real Estate, Emergency Reconstruc- tion	611.42			611.42
Interest Tailings	3,303.75	386.25		
Park Department, Suspense Account	4,553.71			
Parking Facilities Fund	9,313.55	89,472.73		
Parking Meter Fees		167,552.77		83,071.40
Pay Roll Deductions for Purchase of Bonds	148,016.04	545,564.05		
Pay Roll Tailings	42,857.59	6,975.72		
Sales of City Property — General	204,364.33	83,901.00	1,343.05	232,760.00
Sales of City Property — Schools	95,713.32	7,800.00		
Special Guarantee Deposit Account	1,600.00			
Street Openings Account	24,325.70	11,020.00		
Tellers' Adjustment Account	537.43	1,761.32		
Traffic Tunnel Plans, Chapter 567, Acts of 1946	266.70	100,388.39		
Typewriter Replacement Reserve	207.77	15.00		222.77
Unclaimed Money	1,933.18	123.35		
Unliquidated Reserve — City — 1944	5,472.18			5,472.18
Unliquidated Reserve — City — 1945	12,762.87			
Unliquidated Reserve — City — 1946	21,526.79			
Unliquidated Reserve — City — 1947	271,535.12			
Unliquidated Reserve — City — 1948		199,031.70		
Unliquidated Reserve — County — 1944	247.46		200.00	247.46
Unliquidated Reserve — County — 1945	401.57			
Unliquidated Reserve — County — 1946	289.50			
Unliquidated Reserve — County — 1947	5,702.38			
Unliquidated Reserve — County — 1948		3,720.88		
Warrants Payable	2,147,753.56	2,550,233.08		
Water Division, Deposit Account	38,251.00	92,428.50		
Withholding Tax Deductions	585,461.94	4,824,486.54		
Totals — Miscellaneous	\$3,801,316.24	\$9,250,169.81	\$66,543.05	\$322,615.96

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1948

Total Amount Available	Expenditures (Schedule C-2)			Balances	
	Cash	Warrants Payable	Total	Unexpended	Unencumbered
\$21,920.00 100.00	\$21,920.00 100.00		\$21,920.00 100.00		
\$6,527,741.38	\$6,251,177.41	\$8,405.25	\$6,259,582.66	\$268,158.72	
\$89,613.04 380,386.64 705.52 102,000.00 171,410.42 832.19 255.97 59,181.40	\$89,613.04 352,759.89 11.79 36,000.00 61,146.85 832.19 255.97 51,666.00		\$89,613.04 352,759.89 11.79 36,000.00 61,146.85 832.19 255.97 51,666.00	\$27,626.75 693.73 66,000.00 110,263.57	
3,690.00 4,553.71 98,786.28 84,481.37 693,580.09 49,833.31 56,848.38 103,513.32 1,600.00 35,345.70 2,298.75 100,655.09	226.25 63,645.27 588,854.25 1,390.92 314.90 3,200.00 580.74 90,406.20	\$20,836.10	226.25 84,481.37 588,854.25 1,390.92 314.90 3,200.00 580.74 90,486.20	3,463.75 4,553.71 98,786.28 104,725.84 48,442.39 56,848.38 103,198.42 1,600.00 32,145.70 1,718.01 10,168.89	
2,056.53		80.00		7,515.40	
12,762.87 21,526.79 271,535.12 199,031.70 200.00 401.57 289.50 5,702.38 3,720.88 4,697,986.64 130,679.50 5,409,948.48	377.68 7,669.04 224,763.13 200.00 125.00 50.00 5,326.04 2,147,753.56 98,313.50 4,868,167.87	8.10 595.16	377.68 7,677.14 225,358.29 200.00 125.00 50.00 5,326.04 2,147,753.56 98,313.50 4,868,167.87	2,056.53 12,385.19 13,849.65 46,176.83 199,031.70 376.34 3,720.88 2,550,233.08 32,366.00 541,780.61	
\$12,795,413.14	\$8,693,650.08	\$21,519.36	\$8,715,169.44	\$4,080,243.70	

SCHEDULE C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1948

Balance, January 1, 1948 \$6,391,129.06

Receipts:

Revenues Reserved for Special Objects:

Betterments	\$89,613.04	
Duplicates and Overpayments	46,760.23	
Pay Roll Tailings	6,975.72	
Interest Tailings	386.25	
Pay Roll Deductions for Purchase of War Bonds	545,564.05	
Withholding Tax Deductions	4,824,486.54	
Blue Cross Deductions	368,577.77	
Parking Meter Fees	167,552.77	
Typewriter Replacement Reserve	15.00	
Election Department, Suspense Account	1,021.19	
Unliquidated Reserve 1948 — City	199,031.70	
Unliquidated Reserve 1948 — County	3,720.88	
Traffic Tunnel Plans — Chapter 567, Acts of 1946,	100,388.39	
Parking Facilities Fund	89,472.73	
Street Openings Account	11,020.00	
Fire Department Credit Union	59,181.40	
Unclaimed Money — County	123.45	
Sales of City Property — General	83,901.00	
Sales of City Property — Schools	7,800.00	
Sales of City Property — Water	8,000.00	
Tellers' Adjustment Account	1,761.32	
Collecting Department, Suspense Account	154.90	
Water Service — Deposit Account	92,428.50	
		\$6,707,936.83
Federal Grants		6,347,620.07
Rapid Transit Rentals		2,190,383.74
Traffic Tunnel Retirement Loan — Interest		280,787.50

Revenue Departments:

Water Rates, etc.	\$1,781,873.18	
Printing Department	727,150.61	
Summer Tunnel, Tolls, etc.	1,776,655.00	
House of Correction, Industries	42,071.22	
City Record, Publication of	23,335.69	
		7,351,085.70

22,877,813.84

Adjustments:

Warrants Payable	\$2,550,233.08
Debt Drawn for but Unpaid	65,000.00

Transfers:

From General Revenue, Maintenance, to City Record, Publication of	18,994.03	
From General Revenue, Maintenance, to Printing Department	3,354.82	
From General Revenue, Maintenance, to Sales of City Property, General	1,343.05	
		2,638,924.98

Total Balance, Receipts, Adjustments and Transfers \$31,907,867.88

Payments:

From Revenues Reserved for Special Objects:

Betterments	\$89,613.04
Debt Drawn for but Unpaid	36,000.00
Duplicates and Overpayments	61,146.85
Pay Roll Tailings	1,390.92
Interest Tailings	226.25
Tellers' Adjustment Account	580.74
Street Openings Account	3,200.00
Collecting Department, Suspense Account	11.79

SCHEDULE C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
CASH RECEIPTS AND EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1948

Equipment Replacement Reserve	\$255.97	
Election Department, Suspense Account	832.19	
Water Service — Deposit Account	98,313.50	
Pay Roll Deductions for Purchase of War Bonds	588,854.25	
Withholding Tax Deductions	4,868,167.87	
Blue Cross Deductions	352,759.89	
Traffic Tunnel Plans, Chapter 567, Acts of 1946	90,486.20	
Fire Department Credit Union	51,666.00	
Sales of City Property — Schools	314.90	
Parking Meter Fees	84,481.37	
Unliquidated Reserve 1947 — City	225,358.29	
Unliquidated Reserve 1947 — County	5,326.04	
Unliquidated Reserve 1946 — City	7,677.14	
Unliquidated Reserve 1946 — County	50.00	
Unliquidated Reserve 1945 — City	377.68	
Unliquidated Reserve 1945 — County	125.00	
Unliquidated Reserve 1944 — County	200.00	
		<u>\$6,567,415.88</u>

Revenue Departments:

	Maintenance	Debt and Interest
City Record	\$42,329.72	
Printing Department	730,505.43	
Sumner Tunnel	428,733.58	\$836,876.25
Water Service	2,186,939.53	43,737.50
House of Correction, Industries	49,921.97	
	<u>\$3,438,430.23</u>	<u>\$880,613.75</u>
Metropolitan Water Assessment	706,516.10	971,874.50
	<u>\$4,144,946.33</u>	<u>\$1,852,488.25</u>

	5,997,434.58
Rapid Transit, Interest and Sinking Funds	2,733,505.65
Federal Grants	6,259,582.66
Traffic Tunnel Debt Requirements paid to Sinking Funds Commission	795,597.44
Warrants Payable	2,147,753.56

Total Payments \$24,501,289.77

Transfers:

From Water Surplus to Debt and Interest (General Revenue)	\$1,456,238.67	
From Sales of City Property — General to Capital Improvements	168,000.00	
From Sales of City Property — General to General Revenue Maintenance,	64,760.00	
From Unliquidated Reserve 1947 and Prior to General Revenue,		
Maintenance	5,519.64	
From Foreclosed Real Estate, Emergency Reconstruction to Capital		
Improvements	611.42	
From Typewriter Replacement Reserve to General Revenue, Maintenance,	222.77	
From Equipment Replacement Reserve to General Revenue, Maintenance,	41.73	
From Election Department, Suspense Account to General Revenue,		
Maintenance	189.00	
From Hospital Department, Tuberculosis Control to General Revenue,		
Maintenance	592.95	
From Parking Meter Fees to General Revenue, Maintenance	83,071.40	
	<u>1,779,247.58</u>	
Total Payments and Transfers		<u><u>\$26,280,537.35</u></u>
Balance, December 31, 1948 (Exhibit C-1)		<u><u>\$5,627,330.53</u></u>

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1948

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
DEPARTMENTAL MAINTENANCE		
Auditing Department, Water Division	\$800.00	\$800.00
City Record, Publication of	42,329.72	5,852.88
Collecting Department, Water Division	198,090.02	169,720.01
Printing Department	590,505.62	402,149.31
Departmental Stationery and Postage	139,999.81	
Sumner Traffic Tunnel	428,733.58	275,581.57
Water Service	1,987,232.46	1,086,718.76
Total Departmental Maintenance (Exhibit C-2)	<u>\$3,387,691.21</u>	<u>\$1,940,822.53</u>
FEDERAL GRANTS		
Aid Disbursements:		
Dependent Children	\$1,027,932.13	
Old Age Assistance	4,656,000.00	
Administration Expenses:		
Dependent Children	84,056.01	\$84,056.01
Old Age Assistance	348,223.63	348,223.63
Public Health:		
Cadet Nursing Program	16,696.22	966.65
Chronic Hospital, Plans	21,920.00	
Health Education	2,866.84	299.94
Nurses' Home, Plans	7,000.00	
Social Disease Control	2,743.98	1,904.22
Surgical Building, Plans	24,000.00	
Tuberculosis Control	41,160.79	17,197.57
Veterans' Training	26,983.06	8,575.78
Total Federal Grants (Exhibit C-2)	<u>\$6,259,582.66</u>	<u>\$461,223.80</u>
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
Rapid Transit, Serial Loan	\$6,000.00	
Water Service, Serial Loans	36,000.00	
Payments to Sinking Funds Commission:		
Rapid Transit	834,255.62	
Sumner Traffic Tunnel, Excess Receipts	514,818.69	
Interest:		
Rapid Transit	1,893,250.03	
Sumner Traffic Tunnel	836,876.25	
Traffic Tunnel Retirement Loan	280,778.75	
Water Service	7,737.50	
Total Debt Requirements (Exhibit C-2)	<u>\$4,409,716.84</u>	
METROPOLITAN WATER ASSESSMENT		
Serial Loans	\$665,879.47	
Interest	305,995.03	
Maintenance	\$706,516.10	
Total Metropolitan Water Assessment (Exhibit C-2)	<u>\$1,678,390.60</u>	
REFUNDS		
Water Rates	\$817.05	
Total Refunds (Exhibit C-2)	<u>\$817.05</u>	

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual Services	Equipment	Supplies	Materials	Special Items
\$36,322.87		\$153.97		
9,739.14	\$26.35	16,354.52		\$2,250.00
55,700.95	1,976.95	9,831.91	\$113,539.89	7,306.61
			139,999.81	
115,496.79	12,537.78	5,698.50	14,772.00	4,646.94
395,928.88	135,602.86	36,055.08	266,038.40	66,888.48
<hr/>				
\$613,188.63	\$150,143.94	\$68,093.98	\$534,350.10	\$81,092.03
<hr/>				
				\$1,027,932.13
				4,656,000.00
\$14,769.57	\$960.00			
21,920.00				
1,367.14	646.96	\$552.80		
7,000.00				
	112.12	727.64		
24,000.00				
3,271.81	11,776.87	8,580.71	\$333.83	
6,215.16	12,192.12			
<hr/>				
\$78,543.68	\$25,688.07	\$9,861.15	\$333.83	\$5,683,932.13
<hr/>				

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1948

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
PENAL INDUSTRIES		
General	\$49,921.97	
Total Industries (Exhibit C-2)	<u>\$49,921.97</u>	
MISCELLANEOUS		
Betterments	\$89,613.04	
Collecting Department, Suspense Account	11.79	
Debt Drawn for and Unpaid	36,000.00	
Duplicates and Overpayments	61,146.85	
Election Department, Suspense Account	832.19	
Equipment Replacement Reserve	255.97	
Interest Tailings	226.25	
Parking Meter, Fees	84,481.37	
Pay Roll Deductions:		
Blue Cross	352,759.89	
Fire Department Credit Union	51,666.00	
Purchase of War Bonds	588,854.25	
Withholding Tax	4,868,167.87	
Pay Roll Tailings	1,390.92	
Sales of City Property, Schools	314.90	
Street Openings Account	3,200.00	
Tellers' Adjustment Account	580.74	
Traffic Tunnel Plans, Chapter 567, Acts of 1946	90,486.20	
Unliquidated Reserve, 1944	200.00	
Unliquidated Reserve, 1945	502.68	
Unliquidated Reserve, 1946	7,727.14	
Unliquidated Reserve, 1947	230,684.33	
Warrants Payable (1947)	2,147,753.56	
Water Service, Deposit Account	98,313.50	
Total Miscellaneous (Exhibit C-2)	<u>\$8,715,169.44</u>	

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1948

Contractual
Services

Equipment

Supplies

Materials

Special
Items

SCHEDULE C-3
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Analysis of Tax Title Account
Fiscal Year Ended December 31, 1948

Balance, December 31, 1947		\$1,929,676 . 94
Additions:		
Transfers from:		
Tax Accounts (Schedule B-4)	\$499,191 . 17	
Moth Assessments	46 . 00	
Sidewalk Assessments	220 . 72	
Building Department	31,533 . 70	
	<hr/>	\$530,991 . 59
Commitments (Costs and Interest)		25,375 . 71
Abatements after Payments		1,083 . 68
Reinstatements from Tax Possessions		2,549 . 52
		<hr/>
		560,000 . 50
		<hr/>
		\$2,489,677 . 44
Decreases:		
Receipts (Schedule C-1)	\$324,779 . 72	
Abatements charged to Overlay Accounts (Schedule B-5)	115,466 . 10	
Transfers to Tax Possessions (Schedule C-4)	197,811 . 77	
Canceled Costs and Interest	21,191 . 43	
Reinstatements to:		
Tax Accounts (Schedule B-4)	\$32,815 . 60	
Moth Assessments	32 . 09	
Sidewalk Assessments	14 . 62	
	<hr/>	32,862 . 31
		<hr/>
		692,111 . 33
Balance, December 31, 1948		<hr/>
		\$1,797,566 . 11

SCHEDULE C-5
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1948

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B as Amended by Chapter 604, Acts of 1941.				
	Dec. 31, 1948	Hospital Department.....	City Record, Publication of.....	\$3,500.00	
	Dec. 31, 1948	Hospital Department.....	City Record, Publication of.....	52.88	
	Dec. 31, 1948	City Debt Requirements, Interest	City Record, Publication of.....	15,441.15	\$18,994.03
	Dec. 31, 1948	City Debt Requirements, Interest	Printing Department.....		3,354.82
			Total — Income Departments....		<u>\$22,348.85</u>
	Dec. 31, 1948	Warrants Payable — 1948.....	Debt Drawn for and Unpaid.....		\$65,000.00
	Dec. 31, 1948	Public Works Department: Construction of Buildings and Other Related Objects.....	Sales of City Property — General.....		1,343.05
	Dec. 31, 1948	Unliquidated Reserve — 1944 — City.	Unliquidated Reserve — 1944 — County		200.00
			Total — Miscellaneous.....		<u>\$66,543.05</u>

SECTION D

CAPITAL IMPROVEMENT FUNDS

EXHIBIT D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Balance Sheet
December 31, 1948

ASSETS

Cash in Treasury	\$4,825,294.92
Accounts Receivable:	
Rapid Transit, Rents, Sales, etc.	1,044,067.79
Loans Authorized and Unissued:	
Bridges, Construction of	\$2,340,000.00
Sewerage Works	850,000.00
Incinerator Building, Construction and Equipping	200,000.00
Departmental Buildings, Construction of	4,015,000.00
Huntington Avenue Subway	25,000.00
Huntington Avenue Underpass	50,000.00
New City Hall Plans, etc.	10,000.00
Off-Street Parking Facilities	3,000,000.00
Permanent Housing for Veterans of World War II	10,500,000.00
Public Ways, Construction of	1,500,000.00
Low Income Housing, South End	3,000,000.00
	<u>25,490,000.00</u>
Total	<u><u>\$31,359,362.71</u></u>

LIABILITIES AND RESERVES

Appropriation Balances	\$4,825,294.92
Revenues Available when Collected	1,044,067.79
Construction Authorized	25,490,000.00
Total	<u><u>\$31,359,362.71</u></u>

SCHEDULE D-1
City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS

Cash Receipts and Expenditures—Fiscal Year Ended December 31, 1948

Balance, January 1, 1948 \$7,014,259.57

RECEIPTS

Bonds Issued:

Permanent Housing for Veterans of World War II	\$4,000,000.00	
Departmental Equipment	1,800,000.00	
Rapid Transit Facilities, East Boston District	1,750,000.00	
Public Ways, Construction of	1,500,000.00	
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations	1,250,000.00	
Voting Machines	700,000.00	
Construction of Buildings, Acquisition of Land, etc.	300,000.00	
Sewerage Loan	150,000.00	
		\$11,450,000.00

Miscellaneous:

Public Ways, Construction of	\$99,735.00	
Rapid Transit Facilities, East Boston District	4,229.94	
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations	1,004.85	
Departmental Equipment	469.00	
East Boston Tunnel Alterations, Acts of 1924	27.50	
		105,466.29

Transfers:

From Sales of City Property to Automatic Traffic Control Signals in various Sections of the City	\$112,000.00	
From Sales of City Property to New Fire Stations and Additions to, and Improvement of, Existing Fire Stations	50,000.00	
From Sales of City Property to Construction of Buildings, Acquisition of Land, etc., (Hospital Department)	6,000.00	
From Snow Removal to Public Ways, Construction of	51,914.68	
From Foreclosed Real Estate, Emergency Reconstruction to Departmental Equipment	611.42	
From Boats, Purchase, Furnishing and Equipping of (Fire Department) to Departmental Equipment	5,397.91	
		225,924.01
		11,781,390.30

Total Balance, Receipts and Transfers \$18,795,649.87

PAYMENTS

Capital Outlays:

Boston Traffic Commission:	
Automatic Traffic Control Signals, Various Sections of the City	\$12,513.45
Fire Department:	
Construction of Buildings, Acquisition of Land, etc.	292,761.69
Hospital Department:	
Construction of Buildings, Acquisition of Land, etc.	51,788.00
Park Department:	
Construction of Buildings, Acquisition of Land, etc.	31,074.35
Public Buildings Department:	
Construction of Buildings, Acquisition of Land, etc.	6,421.20
Public Works Department:	
Bridges, Construction of	43,592.00
Public Ways, Construction of	1,948,283.19
Sewerage Works	709,337.48
Transit Department:	
Arlington Station	295.34
Boston Tunnel and Subway	1,912.18
Cambridge Connection	424.17
Dorchester Tunnel	7,323.98
East Boston Tunnel Alterations	2,033.38
East Boston Tunnel Alterations, Acts of 1924	121,446.43
Huntington Avenue Subway, Acts of 1937 and 1938	2,787.95
Rapid Transit Facilities, East Boston District	2,336,993.78
Traffic Tunnel	3,105.99
Tremont Street Subway, Alterations, Acts of 1924	8,527.74
Subway, Tunnel and Rapid Transit Alterations, Chapter 520, Acts of 1948	930,783.23
Miscellaneous:	
City of Boston, Parking Facilities	115,859.09
Departmental Equipment	1,353,466.33
Permanent Housing for Veterans of World War II	5,300,000.00
Voting Machines	689,624.00

13,970,354.95

Balance, December 31, 1948 (Exhibit D-1) \$4,825,294.92

EXHIBIT D-2

City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1948

DEPARTMENT AND IMPROVEMENT	Balances from 1947	Credits		Transfers (Schedule D-2)	
		Revenue Received During 1948	Loans Issued in 1948	To	From
BOSTON TRAFFIC COMMISSION					
Automatic Traffic Control Signals in Various Sections of the City	\$62,907.58			\$112,000.00	
Construction of Buildings and Original Equipment and Furnishings					
Thereof			\$20,000.00		
FIRE DEPARTMENT					
New Fire Stations and Additions to and Improvement of Existing					
Fire Stations	9,187.18			50,000.00	\$59,187.18
Construction of Buildings, Acquisition of Land, etc.	434,963.99				172,202.30
Construction of Buildings and Original Equipment and Furnishings					
Thereof			60,000.00	234,449.09	
HOSPITAL DEPARTMENT					
Construction of Buildings, Acquisition of Land, etc.	62,289.10			6,000.00	
Construction of Buildings and Original Equipment and Furnishings					
Thereof			20,000.00		
SANATORIUM DIVISION.					
Construction of Buildings and Original Equipment and Furnishings					
Thereof					
LONG ISLAND HOSPITAL.					
Construction of Buildings and Original Equipment and Furnishings					
Thereof					
LIBRARY DEPARTMENT.					
Construction of Buildings and Original Equipment and Furnishings					
Thereof			60,000.00		
PARK DEPARTMENT					
Construction of Buildings, Acquisition of Land, etc.	350,959.20				332,399.20
Construction of Buildings and Original Equipment and Furnishings					
Thereof			40,000.00	340,046.70	
Park and Playground Improvements, etc.	2,685.10				2,685.10
Playgrounds, Establishment and Extension of	4,962.40				4,962.40
PUBLIC BUILDINGS DEPARTMENT					
Construction of Buildings, Acquisition of Land, etc.	9,477.54				3,056.34
Gymnasium, South Boston, Establishment of	3.27				3.27
New City Hall, Plans, etc.					
PUBLIC WELFARE DEPARTMENT.					
Construction of Buildings and Original Equipment and Furnishings					
Thereof			100,000.00		
PUBLIC WORKS DEPARTMENT					
Bridges, Construction of	89,354.36				
Public Ways, Construction of	263,742.57	\$99,735.00	1,500,000.00	84,805.62	
Sewerage Works	815,154.94		150,000.00		
Incinerator, Building Construction and Equipping					
STREET LAYING-OUT DEPARTMENT					
Highways, Making of	32,890.94				32,890.94
TRANSIT DEPARTMENT					
Arlington Station	1,126.54				
Boston Tunnel and Subway	1,912.18				
Boylston Street Subway	3,243.29				
Boylston Street Subway, Chapter 394, Acts of 1930	20,803.91				
Cambridge Connection	4,193.36				
Dorchester Tunnel	7,323.98				
East Boston Tunnel Alterations	9,150.58				
East Boston Tunnel Alterations, Acts of 1924	121,418.93	27.50			
East Boston Tunnel Extension	3,951.49				
Huntington Avenue Subway, Acts of 1937 and 1938	49,536.74				
Huntington Avenue Underpass, Chapter 395, Acts of 1938					
Rapid Transit Facilities, East Boston District	928,515.98	4,229.94	1,750,000.00		10,000.00
Traffic Tunnel	36,095.09				
Tremont Street Subway Alterations, Acts of 1924				10,000.00	
Subway, Tunnel and Rapid Transit Alterations, Chapter 520					
Acts of 1948		1,004.85	1,250,000.00		
MISCELLANEOUS					
City of Boston, Parking Facilities	1,838,738.26				
Departmental Equipment	370,030.28	469.00	1,800,000.00	6,009.33	
Permanent Housing for Veterans of World War II.	1,382,605.51		4,000,000.00		
Temporary Housing for Veterans of World War II.	96,299.28				
Voting Machines	736.00		700,000.00		
Low Income Housing, South End					
Totals	\$7,014,259.57	\$105,466.29	\$11,450,000.00	\$843,310.74	\$617,386.73

CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1948

Total Amounts Available	Expenditures			Balances to 1949			
	Cash	Warrants Payable	Total	Unexpended	Loans Author- ized but not Issued	Unliquidated	Unencumbered
\$174,907.58	\$12,513.45		\$12,513.45	\$162,394.13		\$42,835.59	\$119,558.54
20,000.00				20,000.00	\$480,000.00	26,180.60	473,819.40
262,761.69	262,606.89	\$154.80	262,761.69				
294,449.09	30,000.00		30,000.00	264,449.09	1,440,000.00	199,332.05	1,505,117.04
68,289.10	51,788.00		51,788.00	16,501.10		12,751.33	3,749.77
20,000.00				20,000.00	10,000.00		30,000.00
					35,000.00		35,000.00
					1,435,000.00		1,435,000.00
60,000.00				60,000.00	40,000.00		100,000.00
18,560.00	18,560.00		18,560.00				
380,046.70	12,514.35		12,514.35	367,532.35	25,000.00	15,174.55	377,357.80
6,421.20	6,421.20		6,421.20		10,000.00		10,000.00
100,000.00				100,000.00	550,000.00	190,210.00	459,790.00
89,354.36	43,592.00		43,592.00	45,762.36	2,340,000.00	67,427.68	2,318,334.68
1,948,283.19	1,947,174.90	1,108.29	1,948,283.19		1,500,000.00	755,887.26	744,112.74
965,154.94	709,284.21	53.27	709,337.48	255,817.46	850,000.00	526,069.94	579,747.52
					200,000.00		200,000.00
1,126.54	295.34		295.34	831.20			831.20
1,912.18	1,912.18		1,912.18				
3,243.29				3,243.29			3,243.29
20,803.91				20,803.91			20,803.91
4,193.36	424.17		424.17	3,769.19			3,769.19
7,323.98	7,323.98		7,323.98				
9,150.58	2,033.38		2,033.38	7,117.20			7,117.20
121,446.43	121,446.43		121,446.43				
3,951.49				3,951.49			3,951.49
49,536.74	2,787.95		2,787.95	46,748.79	25,000.00		71,748.79
					50,000.00		50,000.00
2,672,745.92	2,330,084.23	6,909.55	2,336,993.78	335,752.14	2,000,000.00	138,914.37	2,196,837.77
36,095.09	3,105.99		3,105.99	32,989.10			32,989.10
10,000.00	8,527.74		8,527.74	1,472.26		56.00	1,416.26
1,251,004.85	928,167.96	2,615.27	930,783.23	320,221.62	470,000.00	215,638.87	574,582.75
1,838,738.26	115,859.09		115,859.09	1,722,879.17	3,000,000.00	145,948.55	4,576,930.62
2,176,508.61	1,332,208.94	21,257.39	1,353,466.33	823,042.28		758,600.73	64,441.55
5,382,605.51	5,300,000.00		5,300,000.00	82,605.51	10,500,000.00	10,582,605.51	
96,299.28				96,299.28		96,299.28	
700,736.00	689,624.00		689,624.00	11,112.00			11,112.00
					3,000,000.00	3,000,000.00	
\$18,795,649.87	\$13,938,256.38	\$32,098.57	\$13,970,354.95	\$4,825,294.92	\$27,960,000.00	\$16,773,932.31	\$16,011,362.61

SCHEDULE D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1948

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B as Amended by Chapter 604, Acts of 1941				
June 14, 1948	Sales of City Property — General ..	Boston Traffic Commission: Automatic Traffic Control Signals in Various Sections of the City ..		\$112,000.00
Aug. 3, 1948	Sales of City Property — General ..	Fire Department: New Fire Stations and Additions to and Improvement of Existing Fire Stations.....		50,000.00
	Dec. 31, 1948	Fire Department: Construction of Buildings, Acquisition of Land, etc.....	Construction of Buildings and Original Equipment and Furnishings thereof.....	\$172,202.30	
	Dec. 31, 1948	New Fire Stations and Additions to and Improvement of Existing Fire Stations.....	Construction of Buildings and Original Equipment and Furnishings thereof.....	59,187.18	
	Dec. 31, 1948	Public Buildings Department: Construction of Buildings, Acquisition of Land, etc.....	Construction of Buildings and Original Equipment and Furnishings thereof.....	3,056.34	
	Dec. 31, 1948	Gymnasium, South Boston, Establishment of.....	Construction of Buildings and Original Equipment and Furnishings thereof.....	3.27	
Nov. 10, 1948	Sales of City Property — General ..	Hospital Department: Construction of Buildings, Acquisition of Land, etc.....		234,449.09
	Dec. 31, 1948	Park Department: Construction of Buildings, Acquisition of Land, etc.....	Park Department: Construction of Buildings and Original Equipment and Furnishings thereof.....	\$332,399.20	
	Dec. 31, 1948	Park and Playground Improvements, etc.....	Construction of Buildings and Original Equipment and Furnishings thereof.....	2,685.10	
	Dec. 31, 1948	Playgrounds, Establishment and Extension of.....	Construction of Buildings and Original Equipment and Furnishings thereof.....	4,962.40	
	Dec. 31, 1948	Public Works Department: Highways, Making of.....	Public Works Department: Public Ways, Construction of....	\$32,890.94	
	Dec. 31, 1948	Snow Removal.....	Public Ways, Construction of....	51,914.68	
	Dec. 30, 1948*	Transit Department: Rapid Transit Facilities, East Boston District.....	Transit Department: Tremont Street Subway Alterations, Acts of 1924.....		84,805.62
	Dec. 27, 1948	Fire Department: Boats, Purchase, Furnishing and Equipping of.....	Departmental Equipment.....	\$5,397.91	
	Dec. 31, 1948	Board of Real Estate Commissioners: Foreclosed Real Estate, Emergency Reconstruction.....	Departmental Equipment.....	611.42	
					6,009.33
			Total—Capital Improvement Funds.....		\$843,310.74

* Transit Commission Order.

SECTION E

DEBT AND SINKING FUNDS

EXHIBIT E-1
City of Boston and County of Suffolk
BALANCE SHEET — DEBT AND SINKING FUNDS
January 1 and December 31, 1948

	January 1, 1948	December 31, 1948
ASSETS		
Cash — Sinking Funds Commission:		
In Treasury and Depositories	\$2,703,526.88	\$2,009,711.86
Investments — Sinking Funds Commission	31,890,050.48	32,020,430.49
Accounts Receivable:		
Special Assessments:		
Added to Taxes:		
Street	\$6,579.80	\$5,688.64
Sewer	5,605.13	5,032.28
	12,184.93	10,720.92
Apportioned but not Due:		
Street	\$85,287.20	\$75,809.36
Sewer	28,587.15	27,717.14
	113,874.35	103,526.50
Unapportioned:		
Street	\$310,060.01	\$412,188.61
Sewer	47,320.21	48,469.22
	357,380.22	460,657.83
Tax Titles — Street and Sewer Assess- ments	74,061.89	65,383.62
Amounts to be Provided for Retirement of Net Funded or Fixed Debt:		
Sinking Funds	\$36,727,903.23	\$37,951,122.50
Serial	59,514,000.00	61,482,500.00
	*96,241,903.23	*99,433,622.50
Total Assets	<u>\$131,392,981.98</u>	<u>\$134,104,053.72</u>
LIABILITIES AND SURPLUS		
Sinking Funds Loans:		
Outside Debt Limit	\$70,844,400.00	\$71,498,500.00
Serial Loans:		
Inside Debt Limit	\$28,093,000.00	\$28,351,000.00
Outside Debt Limit	31,421,000.00	33,131,500.00
	59,514,000.00	61,482,500.00
Revenues Available when Collected:		
Special Assessments	\$483,439.50	\$574,905.25
Tax Titles	74,061.89	65,383.62
	557,501.39	640,288.87
Sinking Funds Surplus	477,080.59	482,764.85
Total Liabilities and Surplus	<u>\$131,392,981.98</u>	<u>\$134,104,053.72</u>

* Sinking Funds Surplus applied against this amount in computation of Net Funded Debt in Exhibit E-2.

EXHIBIT E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Funded Debt
Fiscal Year Ended December 31, 1948

Gross funded debt, December 31, 1947		\$130,358,400.00
Add funded debt issued in 1948:		
City Debt	\$9,800,000.00	
Rapid Transit Debt	3,000,000.00	
		<u>12,800,000.00</u>
		\$143,158,400.00
Deduct funded debt paid in 1948:		
City Debt	\$7,981,400.00	
County Debt	129,000.00	
Rapid Transit Debt	2,031,000.00	
Water Debt	36,000.00	
		<u>10,177,400.00</u>
Gross funded debt, December 31, 1948		\$132,981,000.00
Sinking Funds, December 31, 1947	\$34,593,577.36	
Receipts during 1948	2,156,815.12	
	<u>\$36,750,392.48</u>	
Payments	2,720,250.13	
Total redemption means, December 31, 1948		<u>34,030,142.35</u>
Net funded debt, December 31, 1948		<u><u>\$98,950,857.65</u></u>

EXHIBIT E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Floating Debt
Fiscal Year Ended December 31, 1948
LOANS IN ANTICIPATION OF REVENUE

Loans brought forward from 1947		\$4,000,000.00
Loans issued during 1948		50,000,000.00*
		<u>\$54,000,000.00</u>
Less 1947 Loans paid off	\$4,000,000.00	
Less 1948 Loans paid off	40,000,000.00	
	<u>44,000,000.00</u>	
Net Outstanding Obligations		<u><u>\$10,000,000.00</u></u>

* Total authorized by City Council, \$55,000,000.00

EXHIBIT E=4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Incurring Power in 1948

Total debt incurring power within the debt limit ($2\frac{1}{2}$ per cent of \$1,471,948,589, the average assessed valuation for three years, less abatements)		\$36,798,714.73
Debt incurred:		
Total funded debt, city and county	\$130,358,400.00	
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):		
City debt	\$14,666,900.00	
Traffic Tunnel debt	19,600,000.00	
Traffic Tunnel Retirement debt	16,045,000.00	
County debt	1,038,000.00	
Rapid Transit debt	50,915,500.00	
	<hr/>	
	\$102,265,400.00	
Funded debt for Public Works Administration projects, issued under authority of Chapter 366, Acts of 1933, as amended by Chapter 21, Acts of 1934	2,920,000.00	
	<hr/>	105,185,400.00
Funded debt within the debt limit		\$25,173,000.00
Offsets to funded debt:		
Sinking funds	\$34,408,101.73	
Less sinking funds for debt outside the debt limit:		
City	\$317,180.89	
Rapid Transit	13,495,937.33	
Traffic Tunnel	19,117,676.08	
Traffic Tunnel Retirement	1,015,651.84	
	<hr/>	
	33,946,446.14	
Offsets to funded debt within the debt limit		461,655.59
		<hr/>
Net indebtedness within the debt limit, December 31, 1947	\$24,711,344.41	
Loans authorized but not issued (within the debt limit)	6,350,000.00	
	<hr/>	
Used debt incurring power within the debt limit		31,061,344.41
		<hr/>
Unused debt incurring power within the debt limit, January 1, 1948		\$5,737,370.32
Estimated increase during the year by:		
Serial bonds redeemable during year		4,508,000.00
		<hr/>
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year		<u>\$10,245,370.32</u>

EXHIBIT E-5
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Issued
Fiscal Year Ended December 31, 1948

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which It Was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
Sept. 25, 1947	June 1, 1948	1½	Departmental Equipment Loan.....	\$380,000.00		June 1, 1949-53	\$76,000.00
July 18, 1947	June 1, 1948	3½	Departmental Equipment Loan.....	1,420,000.00		June 1, 1949-53	284,000.00
July 18, 1947	June 1, 1948	1½	Public Ways, Construction of.....	1,000,000.00		June 1, 1949-58	100,000.00
Nov. 13, 1946	June 1, 1948	1½	Permanent Housing for Veterans of World War II.....		\$3,000,000.00	June 1, 1949-63	200,000.00
Chapter 692 Acts of 1945 }	July 1, 1948	2½	Subway Bonds, Acts of 1945, (Rapid Transit Facilities, East Boston District, Extension of).....		750,000.00	July 1, 1993	
Chapter 520 Acts of 1948 }	July 1, 1948	2½	Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations.....		500,000.00	July 1, 1993	
Oct. 18, 1948	Dec. 1, 1948	4	City of Boston Municipal Relief Loan, Acts of 1947.....	1,350,000.00		{Dec. 1, 1949-50} {Dec. 1, 1951-52}	340,000.00 335,000.00
Chapter 411 Acts of 1943 }	Dec. 1, 1948	1½	City of Boston, Voting Machine Loan, Act of 1943.....		700,000.00	Dec. 1, 1949-58	70,000.00
July 5, 1948	Dec. 1, 1948	1½	Public Ways, Construction of.....	500,000.00		Dec. 1, 1949-58	50,000.00
June 8, 1948	Dec. 1, 1948	2	Permanent Housing for Veterans of World War II.....		1,000,000.00	Dec. 1, 1949-68	50,000.00
July 20, 1948	Dec. 1, 1948	2	Construction of Buildings, Acquisition of Land, etc.....	300,000.00		Dec. 1, 1949-68	15,000.00
June 27, 1947	Dec. 1, 1948	2	Sewerage Loan.....	150,000.00		Dec. 1, 1949-78	5,000.00
Chapter 692 Acts of 1945 }	Dec. 1, 1948	2½	Subway Bonds, Acts of 1945, (Rapid Transit Facilities, East Boston District, Extension of).....		1,000,000.00	Dec. 1, 1993	
Chapter 520 Acts of 1948 }	Dec. 1, 1948	2½	Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations.....		750,000.00	Dec. 1, 1993	
			Totals.....	\$5,100,000.00	\$7,700,000.00		

Inside Debt Limit..... \$5,100,000.00
Outside Debt Limit..... 7,700,000.00
\$12,800,000.00

EXHIBIT E-6
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Charges To Be Met from Taxes
December 31, 1948

YEAR	Serial Bond Maturities	Serial Bond Interest	Sinking Fund Interest	Total Debt Charges
1949	\$8,102,500.00	\$894,663.75	\$637.50	\$8,997,801.25
1950	7,209,000.00	749,380.00	637.50	7,959,017.50
1951	6,282,000.00	590,847.50	637.50	6,873,485.00
1952	4,536,000.00	455,020.00	637.50	4,991,657.50
1953	3,471,000.00	350,727.50	450.00	3,822,177.50
1954	2,438,000.00	275,042.50	450.00	2,713,492.50
1955	2,109,000.00	230,147.50	450.00	2,339,597.50
1956	1,771,000.00	192,215.00	450.00	1,963,665.00
1957	1,415,000.00	160,350.00	450.00	1,575,800.00
1958	1,247,000.00	135,510.00	450.00	1,382,960.00
1959	982,000.00	114,257.50	450.00	1,096,707.50
1960	959,000.00	97,542.50	450.00	1,056,992.50
1961	951,000.00	81,227.50	450.00	1,032,677.50
1962	915,000.00	65,052.50	450.00	980,502.50
1963	573,000.00	49,447.50	450.00	622,897.50
1964	366,000.00	39,002.50	450.00	405,452.50
1965	340,000.00	32,162.50	450.00	372,612.50
1966	326,000.00	26,147.50	450.00	352,597.50
1967	301,000.00	20,312.50	450.00	321,762.50
1968	187,000.00	14,790.00	450.00	202,240.00
1969	106,000.00	11,362.50	450.00	117,812.50
1970	102,000.00	9,675.00	450.00	112,125.00
1971	100,000.00	8,057.50	450.00	108,507.50
1972	94,000.00	6,475.00	450.00	100,925.00
1973	84,000.00	5,012.50	450.00	89,462.50
1974	74,000.00	3,750.00	450.00	78,200.00
1975	68,000.00	2,637.50	450.00	71,087.50
1976	55,000.00	1,600.00	450.00	57,050.00
1977	35,000.00	725.00	450.00	36,175.00
1978	5,000.00	100.00	450.00	5,550.00
Totals	\$45,203,500.00	\$4,623,241.25	\$14,250.00	\$49,840,991.25

EXHIBIT E-7
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Payable
December 31, 1948

YEAR	Serial Bonds						
	City	Welfare and Relief	County	Water	Rapid Transit	Traffic Tunnel Retirement	Total Serial Bonds
1949 . . .	\$5,164,000	\$2,820,500	\$118,000	\$36,000	\$6,000		\$8,144,500
1950 . . .	4,882,000	2,220,000	107,000	36,000			7,245,000
1951 . . .	4,590,000	1,590,000	102,000	36,000		\$20,000	6,338,000
1952 . . .	3,792,000	642,000	102,000	36,000		85,000	4,657,000
1953 . . .	3,340,000	30,000	101,000	36,000		255,000	3,762,000
1954 . . .	2,338,000		100,000	36,000		415,000	2,889,000
1955 . . .	2,009,000		100,000	12,000		465,000	2,586,000
1956 . . .	1,671,000		100,000			490,000	2,261,000
1957 . . .	1,326,000		89,000			495,000	1,910,000
1958 . . .	1,203,000		44,000			505,000	1,752,000
1959 . . .	982,000					515,000	1,497,000
1960 . . .	959,000					525,000	1,484,000
1961 . . .	951,000					530,000	1,481,000
1962 . . .	915,000					535,000	1,450,000
1963 . . .	573,000					545,000	1,118,000
1964 . . .	366,000					555,000	921,000
1965 . . .	340,000					560,000	900,000
1966 . . .	326,000					570,000	896,000
1967 . . .	301,000					580,000	881,000
1968 . . .	187,000					590,000	777,000
1969 . . .	106,000					600,000	706,000
1970 . . .	102,000					610,000	712,000
1971 . . .	100,000					615,000	715,000
1972 . . .	94,000					625,000	719,000
1973 . . .	84,000					635,000	719,000
1974 . . .	74,000					645,000	719,000
1975 . . .	68,000					655,000	723,000
1976 . . .	55,000					665,000	720,000
1977 . . .	35,000					675,000	710,000
1978 . . .	5,000					685,000	690,000
1979 . . .						695,000	695,000
1980 . . .						705,000	705,000
1981 . . .							
1982 . . .							
1983 . . .							
1984 . . .							
1985 . . .							
1986 . . .							
1987 . . .							
1990 . . .							
1991 . . .							
1992 . . .							
1993 . . .							
1995 . . .							
Totals . .	\$36,938,000	\$7,302,500	\$963,000	\$228,000	\$6,000	\$16,045,000	\$61,482,500

EXHIBIT E-7
CITY OF BOSTON AND COUNTY OF SUFFOLK
DEBT AND SINKING FUNDS
FUNDED DEBT PAYABLE
DECEMBER 31, 1948

YEAR	Sinking Funds Bonds				
	City	Traffic Tunnel	Rapid Transit	Total Sinking Funds	Grand Total
1949	\$5,000	\$50,000	\$650,000	\$700,000	\$8,844,500
1950			1,000,000	1,000,000	8,245,000
1951					6,338,000
1952				5,000	4,662,000
1953					3,762,000
1954					2,889,000
1955					2,586,000
1956			950,000	950,000	3,211,000
1957			5,000,000	5,000,000	6,910,000
1958			1,300,000	1,300,000	3,052,000
1959			5,315,000	5,315,000	6,812,000
1960			1,975,000	1,975,000	3,459,000
1961			1,750,000	1,750,000	3,231,000
1962			1,515,000	1,515,000	2,965,000
1963		2,000,000	703,000	2,703,000	3,821,000
1964		500,000	248,000	748,000	1,669,000
1965		800,000	60,000	860,000	1,760,000
1966		150,000	150,000	300,000	1,196,000
1967		50,000	1,662,000	1,712,000	2,593,000
1968			1,718,000	1,718,000	2,495,000
1969			1,380,000	1,380,000	2,086,000
1970			2,110,000	2,110,000	2,822,000
1971			3,570,000	3,570,000	4,285,000
1972			3,570,000	3,570,000	4,289,000
1973		100,000	2,207,000	2,307,000	3,026,000
1974			1,102,000	1,102,000	1,821,000
1975			1,010,000	1,010,000	1,733,000
1976			3,215,000	3,215,000	3,935,000
1977			1,460,000	1,460,000	2,170,000
1978			70,000	70,000	760,000
1979					695,000
1980		4,000,000	105,000	4,105,000	4,810,000
1981		3,000,000	285,000	3,300,000	3,300,000
1982		5,950,000	565,000	6,515,000	6,515,000
1983		2,200,000	910,000	3,110,000	3,110,000
1984		800,000	155,000	955,000	955,000
1985			500,000	500,000	500,000
1986			560,000	560,000	560,000
1987			115,000	115,000	115,000
1990			83,500	83,500	83,500
1991			20,000	20,000	20,000
1992			1,870,000	1,870,000	1,870,000
1993			3,000,000	3,000,000	3,000,000
1995			20,000	20,000	20,000
Totals	\$20,000	\$19,600,000	\$51,878,500	\$71,498,500	\$132,981,000

SCHEDULE E-1
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Gross and Net Funded Debt
Fiscal Year Ended December 31, 1948

GROSS FUNDED DEBT

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1947	\$42,441,900.00	\$1,092,000.00	\$264,000.00	\$19,600,000.00	\$16,045,000.00	\$50,915,500.00	\$130,358,400.00
December 31, 1948	44,260,500.00	963,000.00	228,000.00	19,600,000.00	16,045,000.00	51,884,500.00	132,981,000.00
Increase	\$1,818,600.00	*\$129,000.00	*\$36,000.00			\$969,000.00	\$2,622,600.00

NET FUNDED DEBT

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1947	\$41,663,063.52	\$1,092,000.00	\$264,000.00	\$296,848.29	\$15,029,348.16	\$37,419,562.67	\$95,764,822.64
December 31, 1948	43,763,323.94	963,000.00	228,000.00	241,452.90	14,476,016.83	39,279,063.98	98,950,857.65
Increase	\$2,100,260.42	*\$129,000.00	*\$36,000.00	*\$55,395.39	*\$553,331.33	\$1,859,501.31	\$3,186,035.01

* Decrease.

SCHEDULE E-2

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Summary of the Objects for Which the Outstanding Funded Debt Was Issued Fiscal Year Ended December 31, 1948

CITY DEBT				
	Outstanding January 1, 1948	Issued in 1948	Matured or Canceled in 1948	Outstanding December 31, 1948
Bridges: Miscellaneous	\$984,000.00		\$116,000.00	\$868,000.00
Cambridge Bridge	3,900.00		3,900.00	
Ferries	51,000.00		17,000.00	34,000.00
Funding Loan	5,492,000.00		1,001,000.00	4,491,000.00
Municipal Relief Loan	8,871,000.00	\$1,350,000.00	2,918,500.00	7,302,500.00
Miscellaneous:				
City of Boston Parking Facilities	2,000,000.00		100,000.00	1,900,000.00
Defense Loan	36,000.00		36,000.00	
Departmental Equipment	1,400,000.00	1,800,000.00	300,000.00	2,900,000.00
Fire Department	75,000.00		19,000.00	56,000.00
Huntington Avenue Underpass	68,000.00		24,000.00	44,000.00
Permanent Housing for Veterans of World War II	5,465,000.00	4,000,000.00	370,000.00	9,095,000.00
Police Department	28,000.00		10,000.00	18,000.00
Temporary Housing for Veterans of World War II	450,000.00		100,000.00	350,000.00
Voting Machine Loan	270,000.00	700,000.00	30,000.00	940,000.00
Hospitals	811,000.00		246,000.00	565,000.00
Public Buildings, Exclusive of Schoolhouses	1,302,000.00	300,000.00	222,000.00	1,380,000.00
Public Parks, Playgrounds, etc.	478,000.00		133,000.00	345,000.00
Airport	91,000.00		40,000.00	51,000.00
Schoolhouses and Sites	1,371,000.00		211,000.00	1,160,000.00
Sewers: Miscellaneous	6,757,000.00	150,000.00	756,000.00	6,151,000.00
Savin Hill Bay, Sewerage Works	67,000.00		22,000.00	45,000.00
Streets:				
Miscellaneous	13,000.00		5,000.00	8,000.00
Highways, Making of	871,000.00		306,000.00	565,000.00
Public Ways, Construction of	5,110,000.00	1,500,000.00	650,000.00	5,960,000.00
Cambridge Street and Court Street	16,000.00		16,000.00	
Dock Square and Faneuil Hall Square Improvement	24,000.00		12,000.00	12,000.00
Traffic Tunnel	16,000,000.00			16,000,000.00
Traffic Tunnel, Series "B"	3,000,000.00			3,000,000.00
Traffic Tunnel, Series "C"	600,000.00			600,000.00
Traffic Tunnel Retirement Bonds	16,045,000.00			16,045,000.00
Hyde Park Street Railway	337,000.00		317,000.00	20,000.00
Rapid Transit Debt:				
Arlington Station	1,268,000.00			1,268,000.00
Boston Tunnel and Subway	2,382,000.00		2,031,000.00	351,000.00
Boylston Street Subway, Acts of 1911	5,506,500.00			5,506,500.00
Boylston Street Subway, Acts of 1930	5,015,000.00			5,015,000.00
Cambridge Connection	1,673,000.00			1,673,000.00
Dorchester Rapid Transit	11,195,000.00			11,195,000.00
Dorchester Tunnel	12,260,000.00			12,260,000.00
East Boston Tunnel	141,000.00			141,000.00
East Boston Tunnel Alterations	3,940,000.00			3,940,000.00
East Boston Tunnel Alterations, Acts of 1924	235,000.00			235,000.00
East Boston Tunnel Extension	2,510,000.00			2,510,000.00
Huntington Avenue Subway	750,000.00			750,000.00
Huntington Avenue Subway Extension	1,975,000.00			1,975,000.00
Rapid Transit Facilities, East Boston District, Extension of	1,700,000.00	1,750,000.00		3,450,000.00
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations,		1,250,000.00		1,250,000.00
Tremont Street Subway Alterations	365,000.00			365,000.00
WATER DEBT				
Water Debt	264,000.00		36,000.00	228,000.00
COUNTY DEBT				
Court House Loan, Acts of 1935	1,038,000.00		101,000.00	937,000.00
Suffolk County Jail	27,000.00		11,000.00	16,000.00
Suffolk County House of Correction	27,000.00		17,000.00	10,000.00
Gross Funded Debt	*\$130,358,400.00	\$12,800,000.00	\$10,177,400.00	*\$132,981,000.00

* Exhibit E-2.

SCHEDULE E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Loans Authorized but Not Issued
December 31, 1948

DATES OF ORDERS	OBJECT	INSIDE OF DEBT LIMIT	OUTSIDE OF DEBT LIMIT
Dec. 12, 1935	New City Hall Plans, etc.	\$10,000.00	
Sept. 27, 1938	Huntington Avenue Subway (Chap. 395, Acts of 1938)		\$25,000.00
Sept. 27, 1938	Huntington Avenue Underpass (Chap. 395, Acts of 1938)		50,000.00
May 7, 1945	Bridges, Construction of	2,340,000.00	
Nov. 13, 1946	Permanent Housing for Veterans of World War II		1,500,000.00
Nov. 26, 1946	Incinerator Building, Construction and Equipping	200,000.00	
Dec. 17, 1946	Off-Street Parking Facilities		3,000,000.00
July 18, 1947	Sewerage Works	850,000.00	
Dec. 12, 1947	Low Income Housing, South End, General Laws (Chap. 121, Sect. 26, CC)		3,000,000.00
June 8, 1948	Permanent Housing for Veterans of World War II		9,000,000.00
July 5, 1948	Public Ways, Construction of	1,500,000.00	
July 20, 1948	Departmental Buildings, Construction of	1,300,000.00	
July 29, 1948	Departmental Buildings, Construction of	2,715,000.00	
		<u>\$8,915,000.00</u>	<u>\$16,575,000.00</u>
	Inside debt limit	\$8,915,000.00	
	Outside debt limit	16,575,000.00	
		<u>\$25,490,000.00</u>	

Loans Authorized by Transit Commission but Not Issued
December 31, 1948

DATES OF VOTES OF COMMISSION	OBJECT	TOTAL
July 13, 1948	Dorchester Rapid Transit (Chap. 520, Acts of 1948)	\$320,000.00
July 13, 1948	East Boston, Tunnel Alterations (Chap. 520, Acts of 1948)	150,000.00
Oct. 8, 1948	Rapid Transit Facilities, East Boston District (Chapters 692 of 1945 and 494 of 1946)	2,000,000.00
		<u>\$2,470,000.00</u>

SCHEDULE E=4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Analysis of Changes in Sinking Fund Surplus
Fiscal Year Ended December 31, 1948

Surplus as of January 1, 1948		\$477,080.59
Add:		
Betterments Paid to the Commission	\$88,868.04	
Interest on Investments	10,000.00	
	<hr/>	98,868.04
		<hr/>
		\$575,948.63
Subtract:		
Redemption of Serial Debt	\$89,313.78	
Premium — Transfer to Traffic Tunnel	3,870.00	
	<hr/>	93,183.78
		<hr/>
Surplus as of December 31, 1948		<u><u>\$482,764.85</u></u>

SECTION F
TRUST FUNDS

Appropriation Balances														\$348,966.68
Revenues Available when Collected														36,816.73
 Reserved Accounts:														
Retirement Board Funds													\$2,722,942.35	
Balances held for Investment													570,380.29	
Teachers' Retirement Fund													13,553.02	
Franklin Fund													3,194.47	
Permanent School Pension Fund													2,638.92	
Daniel Preston Lot Claim													381.15	
													3,313,090.20	
Trust Funds													80,790,154.95	
Total													\$84,489,028.56	

SCHEDULE F-1
City of Boston and County of Suffolk

TRUST FUNDS
Reflected in Accounts of City Auditor
Changes in Appropriation Balances
Fiscal Year Ended December 31, 1948

	Balances From 1947	Income and Credits	Expenditures	Balances To 1949
Boston Sanatorium:				
Susan H. Leeds Bequest, Income	\$536.93	\$401.92	\$187.30	\$751.55
Michael Francis Cahill Fund, Income		4,655.73	1,655.73	
Copenhagen Fund, Income	7,141.71	200.00		7,341.71
Franklin Technical Institute		133,295.91	433,295.91	
Gold Medal Funds:				
Fitzgerald Firemen's Gold Medal Fund, Income,	581.75	25.00	60.00	546.75
J. Harleston Parker Medal Fund, Income	408.45	75.00		483.45
Walter Scott Medal for Valor Fund, Income	850.39	80.00	140.00	790.39
Hospital Department:				
Smith Fund, Income	935.00	125.00		1,060.00
Trust Funds, Income	13,928.07	2,354.98		16,283.05
A. Shuman Memorial Fund for Care of Con- valescent Men Patients at the Boston City Hospital, Income		6,240.69	6,240.69	
Institutions Department:				
Samuel Hirschberg Fund, Income	124.00	70.00	3.42	190.58
Sawyer Marcella Street Home Fund, Income	437.51	82.00		519.51
Library Department:				
Trust Funds, Income	97,308.42	49,755.03	56,912.15	90,151.30
James L. Whitney Bibliographical Account, Income	5,029.40	700.00		5,729.40
Gifts for Immediate Use	6,373.42	36,719.20	30,823.48	12,269.14
Park Department:				
Cemetery Trust Funds, Income	72,731.58	28,459.88	16,924.99	84,266.47
Mary P. C. Cummings Trust Fund, Income	58,794.77	6,103.96	3,539.19	61,359.54
Foss Flag Fund, Income	550.30	85.00		635.30
Boston Common Tree Fund, Income	715.27	125.58		840.85
Beacon Street Tree Planting Fund	169.16			169.16
Randidge Trust Fund, Income	10,681.29	1,909.69		12,590.98
Phillips Street Fund, Income	1,980.63	635.40		2,616.03
Embellishing and Improving Statues, Monuments and Tablets	5,654.30		1,683.00	3,971.30
Police Charitable Fund, Income	8,434.81	7,431.40	5,657.50	10,208.71
Public Buildings Department:				
Old State House Repair Fund, Income	697.50	75.00		772.50
School Committee:				
Anna Judson George Scholarship for Excellence in English Fund, Income	83.14	83.14	166.28	
Bowdoin Dorchester School Fund, Income	1,047.46	191.26	258.98	979.74
Costello C. Converse School Fund, Income	1,702.21	171.58	20.25	1,853.54
Eastburn School Fund, Income	1,033.49	442.50		4,475.99
Elvira Bush Smith Fund, Income	71.08	12.50		83.58
Franklin Medal Fund, Income	72.72	84.95	84.16	73.51
Gibson School Fund, Income	6,930.47	3,072.20	3,626.77	6,375.90
Alice Gertrude and Anna Adele Maguire School Fund, Income	68.75	12.50		81.25

SCHEDULE F-1
CITY OF BOSTON AND COUNTY OF SUFFOLK

TRUST FUNDS

REFLECTED IN ACCOUNTS OF CITY AUDITOR

CHANGES IN APPROPRIATION BALANCES

FISCAL YEAR ENDED DECEMBER 31, 1948

	Balances From 1947	Income and Credits	Expenditures	Balances To 1949
School Committee, Continued:				
Horace Mann School Fund, Income . . .	128.40	244.50	283.87	89.03
Persis P. Drake School Fund, Income . . .	37.92	62.50		100.42
Samuel G. Davis School Fund, Income . . .	14,596.73	2,973.08	2,140.00	15,429.81
School Children's Special Gift Fund . . .	927.45			927.45
Teachers' Waterston Fund, Income . . .	3,304.71	200.98	760.50	2,745.19
Theobald A. Lynch School Fund, Income . . .	50.00	25.00	20.50	54.50
George Robert White Fund, Income . . .		1,364,128.00	1,364,128.00	
George Robert White Fund, Principal . . .		41,502.70	41,502.70	
State-Boston Retirement System Expense Fund . . .		24,957.61	24,957.61	
Peter P. F. Degrand School Fund, Income . . .	3,370.31	1,126.64	1,966.70	2,530.25
Totals	\$330,489.50	\$2,018,898.01	\$2,000,039.68*	\$349,347.83

*Cash \$1,998,318.10
Warrants payable 1,721.58

Total \$2,000,039.68

SCHEDULE F-2
City of Boston and County of Suffolk
TRUST FUNDS
Statement of Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1948

Total of Trust Funds, January 1, 1948		\$82,055,457.50
Receipts:		
Boston Retirement System:		
Tax Levy Appropriation	\$1,838,083.00	
Members' Pay Roll Deductions	1,032,593.68	
Commonwealth of Massachusetts — Teachers' Pension Grant	344,073.08	
State-Boston Retirement System:		
Tax Levy Appropriation	446,111.15	
Members' Pay Roll Deductions	1,704,737.73	
Reimbursement for Pensions Paid	266.00	
Public School Teachers' Retirement Fund	54,774.00	
Cemetery Division — Perpetual Care, Fees, Sales, etc.	143,985.87	
Franklin Technical Institute	416,400.00	
Rents, etc.	488,765.23	
Bequests	39,489.90	
Interest and Income on Investments	2,203,112.47	
Appreciation on Investments Matured, Sold, etc.	5,516.92	
Accrued Interest on Investments Sold	11,672.64	
Premium on Investments Sold	21,559.84	
Transfer of Investments to State-Boston Retirement System Pension Fund	2,909,389.59	
Miscellaneous	381.52	
		<hr/> 11,660,912.62
Accounts Receivable:		
George Robert White Fund — Rental Charges	\$491,359.33	
Gibson School Fund — Rental Charges	300.00	
		<hr/> 491,659.33
		<hr/> \$94,208,029.45
Payments:		
Boston Retirement System:		
Payments to Pensioners	\$2,560,348.72	
Refunds of Members' Pay Roll Deductions	371,521.37	
State-Boston Retirement System:		
Payments to Pensioners	559,851.17	
Refunds of Members' Pay Roll Deductions	148,923.29	
Reimbursement to City of Boston	360,000.00	
Public School Teachers' Retirement Fund	102,399.75	
Accrued Interest on Investments Purchased	29,496.91	
Premium on Investments Purchased	97,992.63	
Depreciation on Investments Matured, Sold, etc.	9,443.94	
Transfer of Investments from Boston Retirement System Pension Accumulation Fund	2,630,000.00	
Rector of Trinity Church	15,198.55	
Amortization of Premium—State-Boston Retirement System Pension Fund	25,757.25	
Miscellaneous	432.74	
Payments from Appropriations (Schedule F-1)	2,000,039.68	
		<hr/> 325,657.16
Transfers:		
To Appropriations	\$319,227.30	
To School Committee	553.00	
To Hospital Trustees	5,157.34	
To Headmasters of Various Schools	463.56	
To Overseers of the Public Welfare	255.96	
		<hr/> 325,657.16
Accounts Receivable:		
George Robert White Fund — Rental Credits	\$481,337.73	
Gibson School Fund — Rental Credits	300.00	
		<hr/> 481,637.73
		<hr/> 9,718,700.89
Total of Trust Funds, December 31, 1948		<u><u>\$84,489,328.56</u></u>



SECTION G

MISCELLANEOUS SCHEDULES AND CHARTS

SCHEDULE G-1
City of Boston and County of Suffolk
APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1948

City Appropriations	\$67,439,985.64	
County Appropriations	4,851,548.47	
School Committee Appropriations	22,539,807.36	
Overlay Deficits, 1930 to 1947, inclusive	7,571,547.58	
Debt requirements certified by City Auditor to Board of Assessors:		
City purposes	\$7,530,419.42	
County purposes	158,137.50	
School purposes	242,205.00	
		7,930,791.92
Boston Retirement Board:		
Pension Accumulation Fund	\$1,838,083.00	
State-Boston Retirement System Pension Fund	360,000.00	
		2,198,083.00
Charles River Basin Assessment:		
District:		
Serial Bonds	\$3,271.08	
Interest	15,482.81	
Maintenance	132,464.42	
		151,218.31
Bridge:		
Interest	7,454.51	
Metropolitan Park Assessment:		
Serial Bonds	\$4,293.29	
Interest	3,246.55	
Maintenance	407,305.23	
		414,845.07
Metropolitan Sewer Assessment:		
Serial Bonds	\$104,550.18	
Interest	22,089.05	
Maintenance	249,478.27	
		376,117.50
Abatement of Smoke Nuisance Assessment	19,187.69	
Auditing Municipal Accounts	24,114.21	
Boston Metropolitan District Expenses (Chapter 383, Acts of 1929)	3,330.59	
State Examination of Retirement System	3,284.62	
Metropolitan Transit Authority Rental	225,570.24	
Metropolitan Transit Authority Deficiency	459,916.61	
Expenses Dividing Counties into Representative Districts	432.69	
Boston Elevated Declaratory Judgment	2,993.17	
		\$1,688,465.24
Net Underestimate, 1947	\$85,370.58	
Net Underestimate, 1948	67,572.69	
		17,797.89
		1,706,263.13
Total Appropriations and Warrants		<u>\$114,238,027.10</u>

SCHEDULE G-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1948

Metropolitan Water Assessment:

Serial Bonds	\$665,879.47
Interest	305,995.03
Maintenance	706,516.10
	<hr/>
Paid by water income	<u>\$1,678,390.60</u>

WAYS AND MEANS OTHER THAN TAXES, 1948

An estimate of the ways and means, other than taxes, of meeting expenditures of the City of Boston and County of Suffolk, for the year ended December 31, 1948.

Board of Real Estate Commissioners	\$90,000.00	
Boston Traffic Commission	12,000.00	
Building Department	100,000.00	
Canal Street Land	7,200.00	
City Clerk Department	63,000.00	
Collecting Department	35,000.00	
Election Department	1,800.00	
Fire Department	150,000.00	
Health Department	30,000.00	
Hospital Department	1,075,000.00	
Sanatorium Division	104,000.00	
Institutions Department	37,000.00	
Interest	70,000.00	
Land Court Refunds	9,000.00	
Library Department	29,000.00	
Licensing Board	55,000.00	
Liquor Licenses	1,570,000.00	
Mayor	120,000.00	
Park Department	95,000.00	
Pedlers' Licenses	10,000.00	
Police Department	90,000.00	
Public Buildings Department	30,000.00	
Market Division	116,000.00	
Public Welfare Department	6,000,000.00	
Public Works Department	150,000.00	
Registry Department	60,000.00	
Department of Veterans' Services	360,000.00	
Street Laying-Out Department	160,000.00	
Treasury Department	5,500.00	
Weights and Measures Department	22,500.00	
General Revenue Discount	40,000.00	
County of Suffolk	480,000.00	
County Court House — refund from State	125,000.00	
Excise Tax on Foreign Ships	13,000.00	
Housing Authority	290,000.00	
	<hr/>	\$11,605,000.00
School Committee:		
Estimated income, 1948, including Smith-Hughes Fund	\$1,676,048.65	
Amount remaining in treasury for school purposes (Chapter 206, Special Acts 1919)	537,291.35	
	<hr/>	2,213,340.00
		<u>\$13,818,340.00</u>

SCHEDULE G-1
CITY OF BOSTON AND COUNTY OF SUFFOLK

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1948

Total Appropriations and Warrants \$114,238,027.10

REVENUES AND LOANS

Estimated departmental income	\$11,605,000.00
School surplus and estimated income	2,213,340.00
Estimated corporation taxes	4,521,089.69
Share of State income tax	5,261,928.37
Poll taxes	516,416.00
Automobile excise tax	1,000,000.00
Municipal Relief Loan	1,350,000.00
Reimbursement for State-owned lands	70,275.33
State-Boston Retirement System Pension Fund	360,000.00
Available Funds — Surplus Revenue Appropriation	5,000,000.00
Meals Tax Distribution	275,267.07
Gas and electric franchise	61.19
<hr/>	
Total Credits and Deductions	32,173,377.65
<hr/>	
Net Requirements before adding Overlay	\$82,064,649.45
Overlay (3 per cent of net requirements)	2,413,830.15
<hr/>	
Total amount to be raised by taxation	<u>\$84,478,479.60</u>

SCHEDULE G-2
City of Boston and County of Suffolk

VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES
1909-1948

YEAR	* Valuations	Average Valuation for 3 Years, Less Abate- ments, to December 31 of Previous Year	Net Funded Debt December 31	Appropriation Orders	Assessors' Tax Warrants	Tax Rates
1909	\$1,347,948,227	\$1,300,863,960.00	\$71,156,239.12	\$22,987,289.50	\$22,764,449.13	\$16.50
1910	1,393,760,423	1,323,892,973.00	73,109,884.21	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	72,833,964.71	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	75,314,380.84	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	79,648,819.33	27,186,393.69	26,646,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	82,336,373.03	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	84,802,669.88	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,979	1,538,020,714.00	85,495,705.19	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	85,127,030.00	31,197,173.15	26,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	82,963,930.99	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	81,123,705.58	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	79,079,386.40	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	80,754,428.93	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,388,410.00	84,040,918.75	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,575,807.00	82,116,229.86	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	83,657,477.21	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	91,372,048.68	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	96,073,304.56	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	97,193,799.54	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	100,876,487.91	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	102,176,784.81	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	110,497,160.82	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	119,354,187.52	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,506,400.00	126,942,617.46	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	135,815,273.15	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	134,153,991.57	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	134,501,473.19	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	133,391,339.81	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	130,156,316.50	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	132,990,717.41	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	131,425,837.22	83,196,365.18	60,839,759.40	39.90
1940	1,483,234,500	1,543,610,935.00	127,751,156.15	80,926,778.46	60,219,318.77	40.60
1941	1,460,782,900	1,514,947,672.33	124,079,290.27	78,999,132.79	57,847,002.84	39.60
1942	1,466,138,400	1,481,586,003.00	118,747,308.83	79,299,482.45	60,111,674.40	41.00
1943	1,445,668,300	1,460,074,903.00	110,210,057.60	75,088,767.33	59,272,400.30	41.00
1944	1,442,008,400	1,438,927,624.00	102,108,695.10	76,649,719.80	58,043,483.16	39.90
1945	1,479,172,000	1,428,381,963.00	94,719,070.95	81,198,846.47	62,864,810.00	42.50
1946	1,536,385,600	1,436,571,039.00	93,230,668.13	84,761,892.78	64,528,195.20	42.00
1947	1,558,610,900	1,459,013,321.00	95,764,822.64	95,863,337.00	72,996,380.85	46.50
1948	1,581,994,000		98,950,857.65	112,888,728.85	84,994,895.60	53.40

* 1909, May 1; 1910 to 1934, inclusive, April 1; 1935 to 1948, inclusive, January 1.

SCHEDULE G-3
City of Boston and County of Suffolk
STATISTICAL FACTS
For the Year 1948

Date of incorporation	February 23, 1822
Date of adoption of present City Charter	1909
Form of Government	Mayor and City Council
Area (square miles)	47.81
Population — Federal Census (January 1, 1940)	769,520
Number of employees as of December 31, 1948	22,969
Boston Housing Authority:	
Number of developments	
(5,975 apartments housing 5,975 families)	8
Number of veterans' temporary developments	
(Containing 765 apartments housing 765 families)	3
Number of apartments in veterans' permanent 1- and 2-family homes housing 817 families	817
Building Department:	
Permits issued	19,651
Estimated cost	\$53,486,035.00
Cemeteries:	
Number	20
Area (acres)	212.71
Election Department:	
Registered voters	410,646
Number of ballots cast last general election	351,132
Percentage of registered voters voting	85.51
Fire Department:	
Number of stations	53
Number of fireboats	3
Alarms responded to	13,814
Health Department:	
Health Units	8
Detention Hospital	1
Hospitals (Including Boston Sanatorium):	
City Hospital:	
Number of buildings	56
Bed capacity	2,494
Patients, daily average:	
Wards	1,865
Out-patient	1,061
Long Island Hospital:	
Number of buildings	25
Population	981
Hospital (average)	455
Almshouse (average)	526
Library Department:	
Number of libraries	32
Number of employees (full time)	579
Number of volumes	1,811,806
Circulation	2,838,521
Markets, number of	2
Municipal buildings, number of	29
Park Department:	
Parks, number of acres	2,393.13
Main park system	1,382.00
Marine park system	447.11
Miscellaneous parks	564.02

SCHEDULE G-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
STATISTICAL FACTS
FOR THE YEAR 1948

Park Department:

Area of playgrounds and play areas (acres)	816.84
Number of playgrounds and play areas	104
Number of municipal golf links	2
Number of municipal beaches	10
Public grounds and squares (acres)	59.07
Swimming pools (indoor)	2
Number of gymnasiums and indoor bathhouses	14
Number of bridges, piers, etc.	27

Police Department:

Number of stations and headquarters	18
Arrests	92,515

Public Works Department:

Bridges, number of	104
Ferryboats, number of	3
Street Lights:	
Electric	15,788
Gas	7,953
Miles of accepted streets and alleys	
Sewers:	
Miles of sewers	1,272.07
Catch-basins	23,040
Average number of gallons pumped daily at main pumping station	113,060,659

Sumner Traffic Tunnel:

Length (feet)	5,654
Two-lane drive:	
Vehicles passing through — 1948	8,754,545

Water Service:

Number of meters in service	102,594
Per capita daily average consumption (gallons)	153
Miles of mains:	
Ordinary	1,002.494
High pressure	18.72
Number of fire hydrants:	
Public	11,429
Private	387
High pressure	505

Rapid Transit:

Miles of subways and tunnels	16.81
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Schools:

Number of school buildings	236
Number of teachers	3,656
Day schools	3,525
Evening schools	131
Average membership	93,478
Day schools	91,117
Evening schools	2,361
Average daily attendance:	
Elementary and intermediate schools	53,686
High schools	19,112
Kindergartens	6,467
Teachers College	260
Special schools	2,261

SCHEDULE G-4
City of Boston and County of Suffolk
SUMMARY OF TAX COLLECTIONS, 1929-1948

ANNUAL COLLECTIONS, 1929 — 1948

YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies	Total Collections
1929	\$46,541,713.09	\$6,197,563.91	\$404,753.05	\$53,144,030.05
1930	51,409,220.22	7,474,545.63	482,605.63	59,366,371.48
1931	50,620,244.65	7,859,801.33	219,752.69	58,699,798.67
1932	49,603,961.30	7,975,221.68	357,542.35	57,936,725.33
1933	41,766,607.49	10,747,830.08	1,245,157.15	53,759,594.72
1934	44,014,626.49	8,952,327.58	1,192,385.47	54,159,339.54
1935	44,212,914.83	10,502,719.10	1,965,964.09	56,681,598.02
1936	45,904,573.83	8,782,418.76	2,106,111.23	56,793,103.82
1937	44,884,858.52	7,538,301.34	1,827,171.25	54,250,311.11
1938	50,059,439.16	8,691,553.89	1,858,233.60	60,609,226.65
1939	47,318,649.25	8,601,905.85	929,053.59	56,849,608.69
1940	48,306,098.03	8,335,984.24	1,476,549.84	58,118,632.11
1941	48,652,303.48	7,762,671.71	1,626,964.11	58,041,939.30
1942	51,874,373.66	5,663,658.08	830,934.77	58,368,966.51
1943	52,482,884.42	4,832,354.96	639,206.96	57,954,446.34
1944	51,783,637.68	3,860,457.39	485,211.80	56,129,306.87
1945	56,889,304.21	3,231,667.78	357,576.26	60,478,548.25
1946	58,706,174.17	3,499,356.42	2,093,793.07	64,299,323.66
1947	66,932,016.67	3,461,746.83	1,882,674.65	72,276,438.15
1948	76,902,059.39	3,528,901.04	2,356,244.98	82,787,205.41

PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1929 — 1948

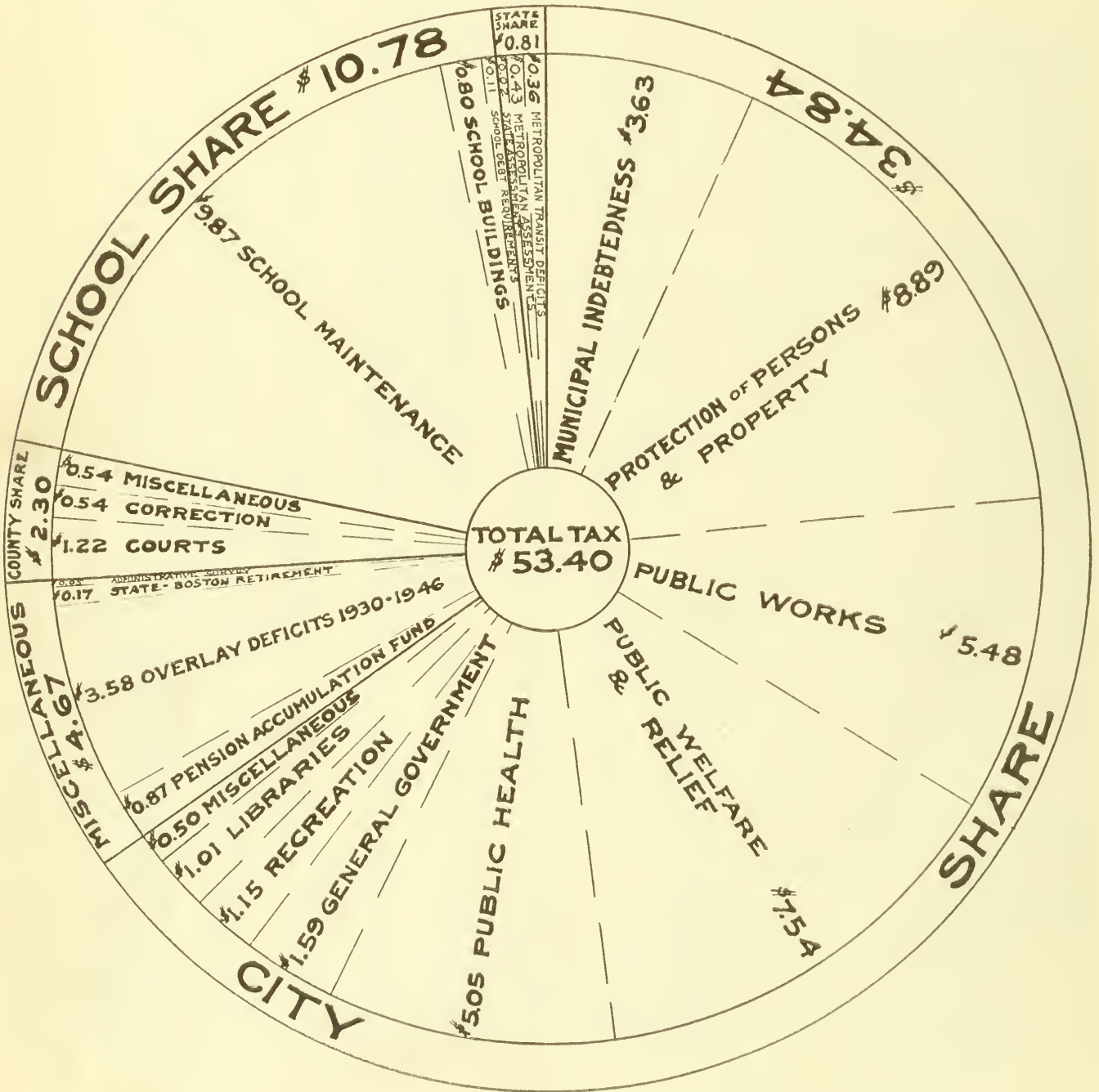
Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1929	84.320	97.544
1930	83.893	97.862
1931	81.412	96.720
1932	73.380	94.239
1933	70.887	89.280
1934	69.796	86.080
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770
1940	79.512	90.716
1941	83.191	92.289
1942	85.541	92.875
1943	87.482	93.510
1944	88.851	93.917
1945	89.719	94.396
1946	90.015	95.238
1947	91.554	95.322
1948	90.459	96.381

SCHEDULE G-5
City of Boston and County of Suffolk
Number of Paid Officials and Employees

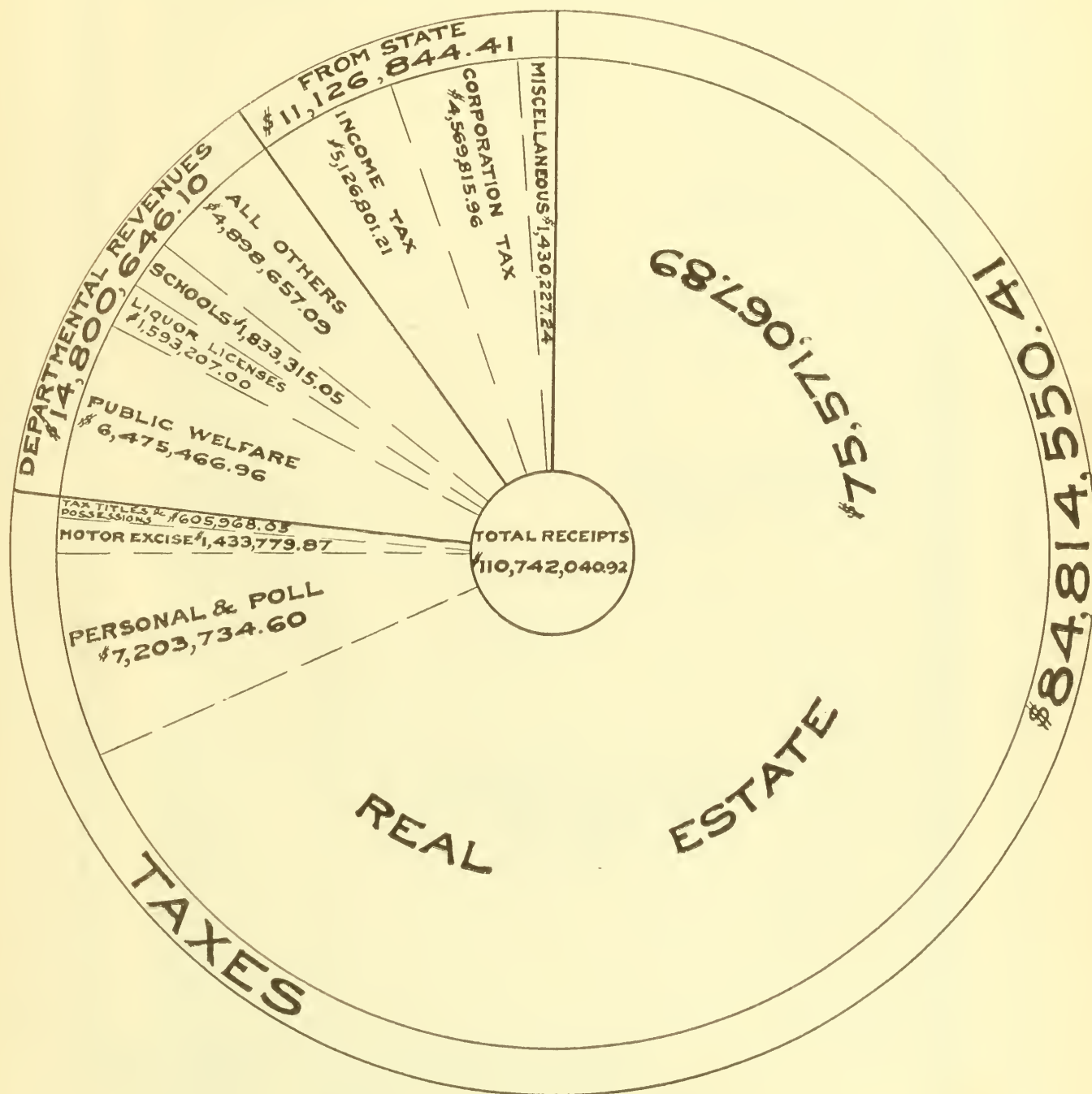
	Jan. 1, 1940.	Jan. 1, 1941.	Jan. 1, 1942.	Jan. 1, 1943.	Jan. 1, 1944.	Jan. 1, 1945.	Jan. 1, 1946.	Jan. 1, 1947.	Jan. 1, 1948.	Jan. 1, 1949.
Mayor's Office.....	16	18	20	20	15	19	20	23	22	23
Bureau of Americanization.....	—	—	3	4	9	9	10	—	—	—
Municipal Employment Bureau.....	11	11	11	12	15	15	15	12	12	9
Public Celebrations Department.....	2	2	3	3	2	2	4	3	3	2
Departmental Activities Survey.....	4	5	5	3	2	2	—	—	—	—
Civilian Defense Activities.....	—	—	7	11	12	2	—	—	—	—
Conventions and Entertainment of Distinguished Guests.....	1	1	—	2	1	2	2	3	3	4
Pay Roll Allotment Division.....	—	—	—	16	17	19	18	17	16	16
Veterans' Graves Registration.....	—	—	—	2	2	2	4	4	4	4
Veterans' Reception and Information Center.....	—	—	—	—	—	3	13	—	—	—
City Council.....	22	22	22	22	22	22	22	22	22	22
City Council Officers and Employees.....	13	13	15	15	9	11	11	12	12	12
Art Department.....	1	1	1	1	1	1	1	1	1	1
Assessing Department.....	125	123	117	123	152	136	175	178	148	196
Auditing Department.....	35	34	33	38	38	35	40	40	39	38
Central Payroll Bureau.....	—	—	—	—	—	—	6	12	11	11
Board of Real Estate Commissioners.....	—	—	6	7	9	7	8	12	12	14
Boston Port Authority.....	8	9	7	4	3	3	—	—	—	—
Boston Retirement Board.....	19	18	18	18	17	16	13	17	20	25
Boston Traffic Commission.....	51	51	48	42	46	53	51	52	62	86
Budget Department.....	4	4	3	4	4	4	3	4	4	4
Building Department.....	64	66	67	65	81	87	95	103	103	105
Board of Appeal.....	7	7	7	6	7	7	7	9	7	7
Board of Examiners.....	4	4	4	4	4	4	5	4	4	4
City Clerk Department.....	22	21	23	20	18	18	18	24	21	22
City Planning Board.....	5	8	10	8	10	8	8	9	8	9
City Record, Publication of.....	2	2	2	3	3	2	2	2	2	2
Collecting Department.....	105	105	88	81	75	75	83	98	96	111
Department of Veterans' Services.....	—	—	—	—	—	—	—	52	62	67
Election Department.....	34	31	63	54	54	63	69	65	53	72
Finance Commission.....	11	11	11	11	11	11	11	11	10	10
Fire Department.....	1,500	1,495	1,507	1,412	1,436	1,355	1,552	1,623	2,125	2,263
Electrical Inspection Division.....	35	37	36	35	36	36	34	34	33	33
Health Department.....	331	342	339	345	387	380	383	384	398	387
Hospital Department.....	2,069	2,092	2,014	2,088	1,904	1,812	1,859	1,915	2,399	2,675
Sanatorium Division.....	386	388	373	379	372	374	371	386	445	524
Institutions Department.....	486	505	449	363	372	371	331	372	359	370
Law Department.....	57	61	64	60	58	63	61	67	67	69
Library Department.....	805	799	833	873	807	783	767	850	829	880
Licensing Board.....	17	18	18	17	17	17	18	18	16	16
Park Department.....	567	526	550	549	533	566	618	636	643	737
Cemetery Division.....	71	64	61	58	64	64	63	66	63	70
Police Department.....	2,366	2,441	2,437	2,369	2,312	2,148	2,290	2,469	2,589	2,653
Printing Department.....	113	113	111	106	97	99	108	108	121	124
Public Buildings Department.....	179	180	174	180	175	172	194	208	231	245
Market Division.....	6	6	6	6	6	7	7	7	8	8
Public Welfare Department.....	729	667	597	606	514	512	556	570	612	664
Public Works Department:										
Central Office.....	11	11	10	11	11	12	13	10	12	11
Bridge Service.....	202	192	192	183	183	188	217	212	218	248
Boston and Cambridge Bridges Commission.....	3	3	3	3	3	3	—	—	—	—
Ferry Service.....	79	84	79	71	74	70	81	75	83	76
Lighting Service.....	3	3	3	2	2	2	4	3	4	3
Paving Service.....	498	462	467	487	479	491	511	512	516	522
Sanitary Service.....	419	388	390	339	369	366	376	357	373	340
Street Cleaning Service.....	302	267	307	387	397	461	464	549	494	546
Sewer Service.....	314	303	294	276	262	259	255	238	254	229
Water Service.....	421	412	403	373	387	394	391	420	428	414
Summer Traffic Tunnel.....	81	80	82	80	81	87	98	93	100	106
Workmen's Compensation Service.....	—	—	—	—	—	—	—	—	—	4
Registry Department.....	26	26	26	39	35	42	40	44	34	36
School Buildings Department.....	78	73	72	65	61	56	63	64	69	69
School Department.....	6,758	6,608	6,427	6,260	6,015	5,997	5,927	5,855	5,706	5,660
Soldiers' Relief Department.....	40	40	39	38	36	36	38	—	—	—
Statistics Department.....	3	3	3	3	4	5	8	7	8	8
Street Laying-Out Department.....	79	71	73	78	71	74	77	102	86	84
Supply Department.....	25	27	26	25	26	24	26	28	27	27
Transit Department.....	59	59	52	49	47	45	44	89	326	802
Treasury Department.....	22	19	28	24	28	27	37	34	36	32
Weights and Measures Department.....	18	17	20	19	19	19	21	21	20	20
County of Suffolk.....	19,724	19,449	19,159	18,857	18,318	18,055	18,617	19,215	20,489	21,831
	1,128	1,133	1,146	1,081	1,097	1,089	1,152	1,115	1,116	1,138
	20,852	20,582	20,305	19,938	19,415	19,144	19,769	20,330	21,605	22,969

EXPENDITURE DOLLAR 1948

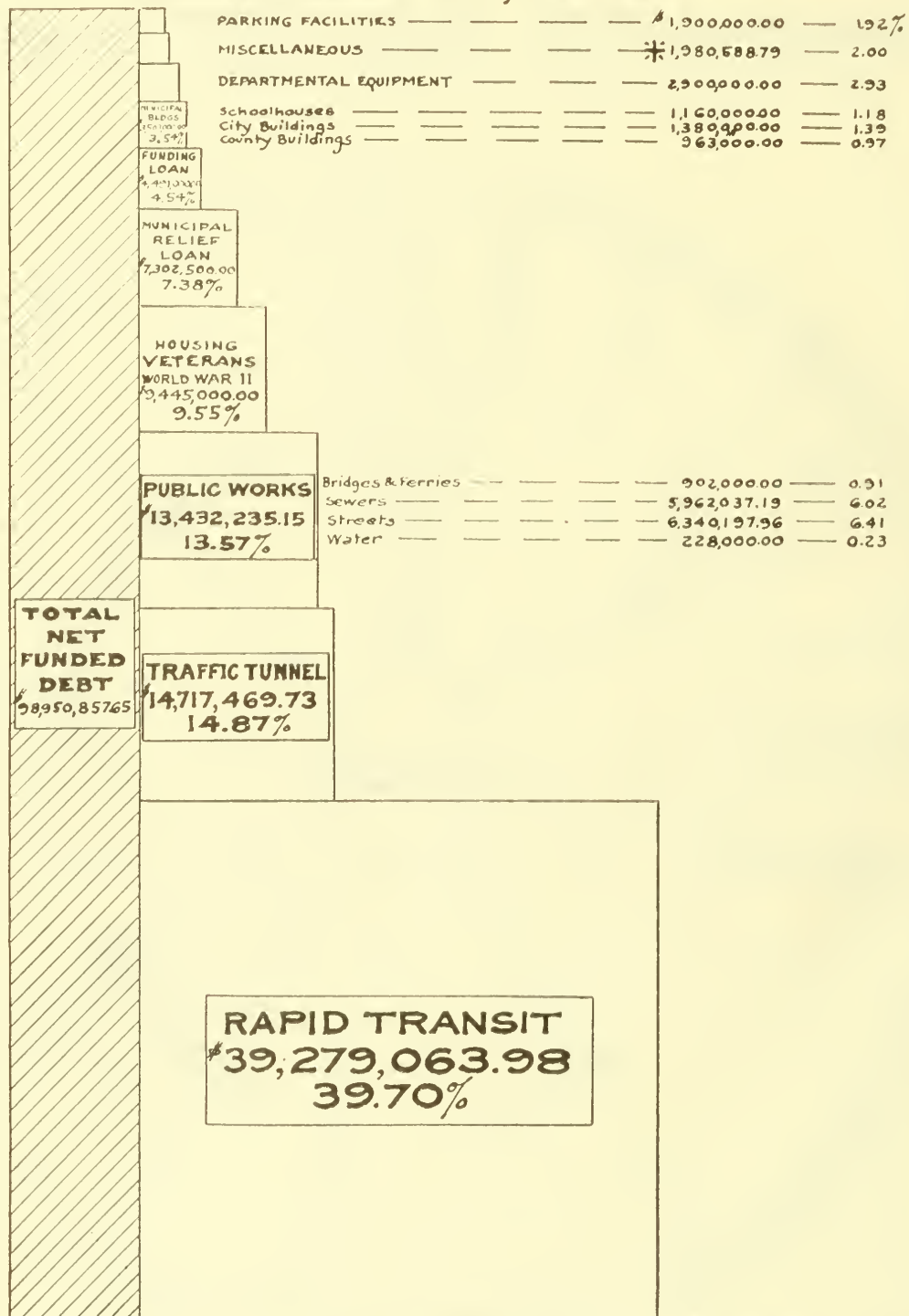
BASED ON TAX RATE OF \$53.40 PER \$1000. OF VALUATION



MAINTENANCE RECEIPTS 1948



CHARACTER OF NET FUNDED DEBT DECEMBER 31, 1948



* INCLUDES

HYDE PK. ST. RAILWAY	5,588.79	.006%
AIRPORT	51,000.00	.051
PROTECTION OF PERSONS & PROPERTY	74,000.00	.075
VOTING MACHINES	940,000.00	.950
RECREATION	345,000.00	.348
PUBLIC HEALTH	565,000.00	.570

CITY OF BOSTON AND COUNTY OF SUFFOLK
TREND OF NET FUNDED DEBT
SINCE ADOPTION OF AMENDED CHARTER IN 1909
MILLIONS OF DOLLARS



